

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

DUSTIN D. VAUGHAN)	
and ANGELA M. VAUGHAN,)	
)	
Plaintiffs,)	TC-MD 160038R
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION OF DISMISSAL

This Final Decision of Dismissal incorporates without change the court’s Decision of Dismissal, entered April 4, 2016. The court did not receive a statement of costs and disbursements within 14 days after its Decision of Dismissal was entered. *See* TCR-MD 16 C(1).

This matter came before the court on Defendant’s Motion to Dismiss on the ground that Plaintiffs failed to appeal within the 90 days required by ORS 305.280(2).

A review of Plaintiffs’ materials shows the Notice of Assessment was mailed to Plaintiffs on November 5, 2015. The Complaint was filed on February 8, 2016. That interval is longer than the 90 days required by ORS 305.280(2)¹, which provides:

“An appeal under ORS 323.416 or 323.623 or from any notice of assessment or refund denial issued by the Department of Revenue with respect to a tax imposed under ORS chapter 118, 308, 308A, 310, 314, 316, 317, 318, 321 or this chapter, or collected pursuant to ORS 305.620, shall be filed within 90 days after the date of the notice. An appeal from a proposed adjustment under ORS 305.270 shall be filed within 90 days after the date the notice of adjustment is final.”

The court is not aware of any circumstances that extend the statutory limit of 90 days. Defendant’s Motion to Dismiss is granted. Now, therefore,

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¹ The court’s references to the Oregon Revised Statutes (ORS) are to 2015.

IT IS THE DECISION OF THIS COURT that Defendant's Motion to Dismiss is allowed.
Plaintiffs' appeal is dismissed.

Dated this ____ day of April 2016.

RICHARD DAVIS
MAGISTRATE

If you want to appeal this Final Decision of Dismissal, file a complaint in the Regular Division of the Oregon Tax Court, by mailing to: 1163 State Street, Salem, OR 97301-2563; or by hand delivery to: Fourth Floor, 1241 State Street, Salem, OR.

***Your complaint must be submitted within 60 days after the date of the Final Decision of Dismissal or this Final Decision of Dismissal cannot be changed.
TCR-MD 19 B.***

This document was filed and entered on April 22, 2016.