

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

SAMUEL J. GARLOCK)
and TERRIE E. GARLOCK,)
)
Plaintiffs,) TC-MD 170095G
)
v.)
)
MARION COUNTY ASSESSOR,)
)
Defendant.) **FINAL DECISION OF DISMISSAL¹**

Plaintiffs appealed the 2016–17 tax roll land real market value of their home, requesting that it be reduced from \$212,820 to \$155,000. That amounted to a requested reduction of the home’s total tax roll real market value from \$525,650 to \$467,830. The 2016–17 assessed value of the property was \$400,100.

Defendant moved to dismiss on the ground that Plaintiffs were not aggrieved under ORS 305.275. The court issued its Order Granting Defendant’s Motion to Dismiss with Leave to Amend on June 23, 2017. That order stated that the court would dismiss this case if Plaintiffs did not file a second amended complaint within 14 days. The court has not received any further filings from Plaintiffs. Now, therefore,

///
///
///
///
///

¹ This Final Decision of Dismissal incorporates without change the court’s Decision of Dismissal, entered July 13, 2017. The court did not receive a statement of costs and disbursements within 14 days after its Decision of Dismissal was entered. See Tax Court Rule–Magistrate Division (TCR–MD) 16 C(1).

IT IS THE DECISION OF THIS COURT that Plaintiffs' Amended Complaint is dismissed.

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 signed by Magistrate Poul F. Lundgren and entered on July 31, 2017.