

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

ANILA SHAH)	
and NARENDRA SHAH,)	
)	
Plaintiffs,)	TC-MD 170132N
)	
v.)	
)	
WASHINGTON COUNTY ASSESSOR,)	
)	
Defendant.)	FINAL DECISION OF DISMISSAL

This matter came before the court on Plaintiffs’ request to withdraw their appeal, filed August 15, 2017. Included with Plaintiffs’ request to withdraw their appeal was a request that the court refund their \$252 filing fee. (Withdrawal at 1.) Defendant filed a response on August 23, 2017, stating that it did not oppose Plaintiffs’ request to withdraw their appeal. (Response at 1.) Defendant further stated that it did not object to the court providing Plaintiffs with a refund of the filing fee, although Defendant “will not contribute any funds toward the refund of the Plaintiffs’ filing fee.” (*Id.*)

After considering the matter, the court grants Plaintiffs’ request to withdraw their appeal. Turning to Plaintiffs’ request for their filing fee, the court is required to collect a statutorily prescribed filing fee from taxpayers who wish to initiate an appeal. *See* ORS 305.490(1).¹ The court lacks the authority to issue a *refund* of the filing fee. However, the court may award “costs and disbursements,” including the filing fee, to a “prevailing party”—the cost of such an award is borne by the prevailing party’s opponent. Tax Court Rule-Magistrate Division 16; *see also* ORS 305.490(2). Plaintiffs are not the prevailing party here because they voluntarily withdrew
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¹ The court’s references to the Oregon Revised Statutes (ORS) are to 2015.

their appeal. Consequently, Plaintiffs' request to recover their filing fee must be denied. Now, therefore,

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

IT IS FURTHER DECIDED that Plaintiffs' request to recover their filing fee is denied.

Dated this ____ day of August 2017.

ALLISON R. BOOMER
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 signed by Magistrate Allison R. Boomer and entered on August 30, 2017.