

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

RICHARD C. RANKIN	)	
and ROSE A. RANKIN,	)	
	)	
Plaintiffs,	)	TC-MD 170156N
	)	
v.	)	
	)	
CLACKAMAS COUNTY ASSESSOR,	)	
	)	
	)	
Defendant.	)	<b>FINAL DECISION OF DISMISSAL<sup>1</sup></b>

This matter came before the court on Plaintiffs’ request to withdraw their appeal.

On April 14, 2017, Plaintiffs filed their Complaint with the court, challenging the tax roll value of property identified as Account 00304432 for the tax years 2014-15, 2015-16, and 2016-17. In its Answer, filed May 11, 2017, Defendant moved to dismiss Plaintiffs’ 2014-15 and 2016-17 tax year because Plaintiffs failed to timely file their appeal with the court. Defendant also moved to dismiss Plaintiffs’ 2015-16 tax year appeal because Plaintiffs failed to appeal to the board of property tax appeals (BOPTA) first. Defendant further stated that Plaintiffs failed to meet requirements of ORS 305.288 for any of the tax years appealed.

Plaintiffs responded to Defendant’s motion to dismiss on June 13, 2017, explaining that their failure to timely file their appeal for the 2016-17 tax year was due to health problems of Plaintiff Richard Rankin.

On July 21, 2017, the court issued an Order granting Defendant’s motion to dismiss Plaintiffs’ 2014-15 and 2015-16 tax year appeals. That Order also denied Defendant’s motion

---

<sup>1</sup> This Final Decision of Dismissal incorporates without change the court’s Decision of Dismissal, entered August 18, 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).

to dismiss Plaintiffs' 2016-17 tax year appeal, having concluded that Plaintiffs demonstrated "good and sufficient cause" under ORS 305.288(3) for their failure to timely appeal for the 2016-17 tax year.

On August 4, 2017, Plaintiffs filed a response to the court's Order, stating that "without the ability to appeal the 2014-15 tax year which was the most egregious we don't stand a chance of lowering our taxes." Plaintiffs further stated they are "pulling our tax appeal and not going further with it at this time." Under such circumstances, the court finds dismissal appropriate. Now, therefore,

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

Dated this \_\_\_\_ day of September 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 Boomer and entered on September 6, 2017.***