

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

GREGORY M. PELSER)
and KELLY T. PELSER,)
)
Plaintiffs,) TC-MD 100362D
)
v.)
)
CLACKAMAS COUNTY ASSESSOR,)
)
Defendant.) **DECISION OF DISMISSAL**

This matter is before the court on its own motion to dismiss the above-entitled matter.

At the case management conference held June 23, 2010, Plaintiff (Kelly Pelser) stated that Plaintiffs are appealing the real market value of property identified as 00347431 for tax year 2008-09. Plaintiff stated that Plaintiffs purchased the subject property in October, 2009. Because Plaintiffs were not the owners of the subject property nor responsible for paying the subject property's ad valorem property taxes for tax year 2008-09, Plaintiffs have no standing to appeal the real market value of the subject property for tax year 2008-09. Now, therefore,

IT IS THE DECISION OF THIS COURT that this matter be dismissed.

Dated this ____ day of June 2010.

JILL A. TANNER
PRESIDING MAGISTRATE

If you want to appeal this Decision, 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 Decision or this Decision becomes final and cannot be changed.

This Decision was signed by Presiding Magistrate Jill A. Tanner on June 25, 2010. The court filed and entered this Decision on June 25, 2010.