

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

DIANE ROARK,)
)
 Plaintiff,) TC-MD 100517D
)
 v.)
)
 MARION COUNTY ASSESSOR,)
)
 Defendant.) **DECISION OF DISMISSAL**

This matter is before the court on Defendant's motion to dismiss, filed May 4, 2010, as part of its Answer, stating that Plaintiff failed to file her appeal within the 30 days required by ORS 305.280(4).

A review of Plaintiff's materials shows the Order of the Board of Property Tax Appeals was mailed to Plaintiff on March 10, 2010. The Complaint was dated April 16, 2010, and filed with the court on April 19, 2010. That interval is longer than the 30 days required by ORS 305.280(4)¹, which states:

" * * * [A]n appeal to the tax court * * * from an order of a county board of property tax appeals shall be filed within 30 days after the date of the * * * mailing of the order, date of publication of notice of the order * * * or date of mailing of the notice of the order to the taxpayer, whichever is applicable."

Plaintiff has not presented any fact or evidence that prevents the application of that statute.

At the case management conference held June 15, 2010, Plaintiff stated that in filing her Complaint she relied on a written notice. She agreed to provide the court and Defendant with a copy of the notice.

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¹ All references to the Oregon Revised Statutes (ORS) are to the 2009 year.

In her letter filed June 21, 2010, (dated June 29, 2010), Plaintiff stated that in filing her Complaint she relied on a notice from Property Tax Adjusters. That notice requested a response to Property Tax Adjusters' request to act as Plaintiff's agent with the county assessor's office by Friday, April 16, 2010. Plaintiff wrote that she "assumed they [Property Tax Adjusters] had acquired the information and the date of April 16 from official records." Unfortunately, Plaintiff's assumption was not correct and Plaintiff filed her Complaint beyond the 30 days required by ORS 305.280(4). Defendant's Motion to Dismiss is granted. Now, therefore,

IT IS THE DECISION OF THIS COURT that Defendant's Motion to Dismiss is granted. The Complaint is dismissed.

Dated this ____ day of July 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 July 13, 2010. The court filed and entered this Decision on July 13, 2010.