

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

EVERGREEN VINTAGE AIRCRAFT INC,)
)
Plaintiff,) TC-MD 100727D
)
v.)
)
YAMHILL COUNTY ASSESSOR,)
)
Defendant,)
)
and,)
)
DEPARTMENT OF REVENUE,)
State of Oregon,)
)
Defendant-Intervenor.) **DECISION OF DISMISSAL**

This matter is before the court on Defendant’s Motion to Dismiss, filed November 16, 2010, requesting that the Complaint be dismissed.

Defendant’s Motion to Dismiss stated:

“We respectfully make a motion to the court to dismiss this complaint based on the failure to prosecute by the Plaintiff due to a failure to comply with agreed and/or court directed actions; and that the Plaintiff is not aggrieved overall. Plaintiff was supposed to respond by November 5th, 2010 (postmarked) with information (construction costs, etc.) that Defendant originally requested for in the Answer for TC-MD #100727D and the court directed the Plaintiff to provide during the October 25th, 2010 management case hearing. Plaintiff was also to address the overall aggrievement issue by November 5th, 2010. As of November 15th, 2010, the Defendants have received no response from Plaintiff. A 28% reduction to \$6,424,050 (taxable RMV) equates to \$4,625,316, which is not lower than \$2,615,544 (taxable AV) and therefore the Plaintiff is not aggrieved.”

Tax Court Rule-Magistrate Division 6B(1) states:

“For motions filed after the case management conference, unless otherwise specified by the court, a response is due 10 days after the date of service of the motion * * *”

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Defendant's Certificate of Service attached to its Motion to Dismiss certified that Plaintiff was served with Defendant's Motion to Dismiss on November 15, 2010. As of this date Plaintiff has not responded to Defendant's Motion to Dismiss. Plaintiff has failed to fulfill his agreement to provide certain documents to Defendant. Plaintiff has failed to respond to the aggrievement issue raised by Defendant at the October 25, 2010, case management conference. Now, therefore,

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

Dated this ____ day of November 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 document was signed by Presiding Magistrate Jill A. Tanner on November 30, 2010. The Court filed and entered this document on November 30, 2010.