

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

ROLANDO MEDINA,)	
)	
Plaintiff,)	TC-MD 101290C
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	DECISION OF DISMISSAL

This matter is before the court on Defendant’s motion to dismiss Plaintiff’s appeal on the ground that Plaintiff failed to file his Complaint within the 90 days required by ORS 305.280(2).¹

A review of Plaintiff’s and Defendant’s materials shows the Notice of Assessment was mailed to Plaintiff on May 15, 2010. The Complaint was filed on December 1, 2010. This interval is longer than the 90 days required by ORS 305.280(2), which provides:

“An appeal under ORS 323.416 * * * or from any notice of assessment or refund denial issued by the Department of Revenue with respect to a tax imposed under ORS chapter 118, 308, 308A, 310, 314, 316, 317, 318, 321 or this chapter, or collected pursuant to ORS 305.620, shall be filed within 90 days after the date of the notice. An appeal from a proposed adjustment under ORS 305.270 shall be filed within 90 days after the date the notice of adjustment is final.”

The court is not aware of any circumstances that extend the statutory limit of 90 days. Defendant’s motion to dismiss is granted. Now, therefore,

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

IT IS THE DECISION OF THIS COURT that Defendant's motion to dismiss is granted.

The Complaint is dismissed.

Dated this ____ day of April 2011.

DAN ROBINSON
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 Magistrate Dan Robinson on April 22, 2011. The Court filed and entered this document on April 22, 2011.