

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

WAGGIN' WAGON LLC,)	
)	
Plaintiff,)	TC-MD 150017D
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	
Defendant.)	FINAL DECISION OF DISMISSAL

This Final Decision incorporates without change the court’s Decision, entered April 23, 2015. The court did not receive a statement of costs and disbursements within 14 days after its Decision was entered. *See* TCR-MD 16 C(1).

This matter is before the court on Defendant’s Motion to Dismiss (Motion) alleging that Plaintiff failed to appeal within 90 days after the correction to the tax roll was made. (*See* ORS 311.223(4) (2013).)

A case management conference was held on March 12, 2015. The parties discussed Plaintiff’s documents including a letter from Defendant, dated October 8, 2014, stating that the tax roll correction was made on October 8, 2014. Plaintiff’s Complaint was filed on January 7, 2015. That interval is 91 days.

Plaintiff was given until April 13, 2015, to file a written response to Defendant’s Motion, filed February 25, 2015. In its Motion, Defendant alleged that Plaintiff’s Complaint “was not filed within 90 days after the correction of the roll[]” and the Court does not “have jurisdiction over the subject matter of the complaint under ORS 305.288(3)[,]” because the “complaint does not allege facts showing good and sufficient cause for failure to pursue the statutory right of appeal.” (Def’s Mot at 1.)

As of this date Plaintiff has not filed a written response. The court has no information disputing Defendant's allegations. Defendant's Motion is granted. Now, therefore,

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

Dated this ____ day of May 2015.

JILL A. TANNER
PRESIDING MAGISTRATE

If you want to appeal this Final 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 final decision or this Final Decision cannot be changed. TCR-MD 19 B.

This document was signed by Presiding Magistrate Jill A. Tanner on May 11, 2015. The court filed and entered this document on May 11, 2015.