

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

GARY L. RICHARDSON)	
and CHRIS L. RICHARDSON,)	
)	
Plaintiffs,)	TC-MD 150091N
)	
v.)	
)	
JOSEPHINE COUNTY ASSESSOR,)	
)	
)	
Defendant.)	FINAL DECISION OF DISMISSAL

This Final Decision of Dismissal incorporates without change the court’s Decision of Dismissal, entered July 30, 2015. The court did not receive a statement of costs and disbursements within 14 days after its Decision of Dismissal was entered. *See* TCR-MD 16 C(1).

This matter is before the court on its own motion to dismiss this case for lack of prosecution.

Plaintiffs filed their Complaint on March 18, 2015, appealing the value of property identified as Account R317018 (subject property) for the 2001-02 through 2014-15 tax years. (Ptf’s Compl at 1.) Defendant filed its Motion to Dismiss on April 16, 2015, asserting that the court did not have jurisdiction to hear Plaintiffs appeal. (Def’s Mot Dismiss at 2-3.) In its Order, filed June 26, 2015, the court concluded that it lacked jurisdiction over Plaintiffs’ appeal for the 2001-02 through 2011-12 tax years, and the court dismissed Plaintiffs’ appeal for those tax years. (Order at 3-4.)

The court was unable to determine whether it had jurisdiction over Plaintiffs’ appeal of the remaining tax years, 2012-13 through 2014-15. (*See* Order at 3.) Consequently, the court ordered Plaintiffs to amend their Complaint to identify the subject property’s real market value

for each of the 2012-13 through 2014-15 tax years and, alternatively, to identify good and sufficient cause for their failure to timely pursue their right of appeal for the 2012-13 and 2013-14 tax years. The Order instructed Plaintiffs to file their amended complaint within 30 days and warned that if Plaintiffs failed to do so, their appeal would be dismissed. (*Id.* at 4.)

Plaintiffs' amended complaint was due on July 27, 2015.¹ That deadline has passed, and the court has not received Plaintiffs' amended complaint or any further communication from Plaintiffs. As a consequence, the court concludes that Plaintiffs' appeal of the 2012-13 through 2014-15 tax years should be dismissed for lack of prosecution. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiffs' appeal of the 2001-02 through 2011-12 tax years is dismissed, as stated in the court's Order, filed June 26, 2015.

IT IS FURTHER DECIDED that Plaintiffs' appeal of the 2012-13 through 2014-15 tax years is dismissed for lack of prosecution.

Dated this ____ day of August 2015.

ALLISON R. BOOMER
MAGISTRATE

If you want to appeal this Final Decision of Dismissal, 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 of Dismissal or this Final Decision of Dismissal cannot be changed. TCR-MD 19 B.

This document was filed and entered on August 17, 2015.

¹ The 30-day deadline set out in the court's Order fell on July 26, 2015, a Sunday. Plaintiffs' amended complaint was therefore due the following day. See Tax Court Rule (TCR) 10 A(1).