

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

BETSY R. LANGTON,)	
)	
Plaintiff,)	TC-MD 150148N
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	
Defendant.)	FINAL DECISION OF DISMISSAL

This Final Decision of Dismissal incorporates without change the court’s Decision of Dismissal, entered July 22, 2015. The court did not receive a request for an award of costs and disbursements within 14 days after its Decision of Dismissal was entered. See TCR-MD 16.

This matter is before the court on its own motion to dismiss this case for lack of prosecution. During the case management conference held on May 12, 2015, Plaintiff agreed to file by May 26, 2015, an amended complaint identifying the real market value requested for each tax year appealed. Defendant agreed to file a response to Plaintiff’s amended complaint by June 2, 2015. The parties’ agreement was memorialized in a Journal Entry issued May 13, 2015.

Plaintiff failed to file her amended complaint by May 26, 2015. On May 29, 2015, the court issued an Order requiring Plaintiff to file an amended complaint within 14 days of the date of that Order. The Order warned that Plaintiff’s appeal would be dismissed if Plaintiff failed to timely comply with the Order. (Order at 1, May 29, 2015.) On June 15, 2015, Plaintiff filed a letter with the court explaining her failure to timely comply with the court’s May 29, 2015, Order. (Ptf’s Ltr at 1, Jun 15, 2015.) Plaintiff identified good cause for her failure to timely comply with the court’s May 29, 2015, Order. As a result, the court considered Plaintiff’s late-filed amended complaint.

Plaintiff did not file an amended complaint form, but did identify her requested real market values for the 2013-14 and 2014-15 tax years. (Ptf's Ltr at 2, Jun 15, 2015.) In addition, Plaintiff indicated that she wishes to challenge the subject property's 2012-13 real market value.

On June 26, 2015, the court issued an Order finding that Plaintiff had presented no evidence that she filed an appeal with the Multnomah County board of property tax appeals and thus, the court's jurisdiction to consider Plaintiff's appeal was limited to ORS 205.288. (Order at 4, June 26, 2015.) The court found that Plaintiff had not alleged a 20 percent error in real market value for any of the tax years at issue and thus the court lacked jurisdiction to hear her appeal under ORS 305.288(1). (*Id.*)

The court found it may have jurisdiction to hear the appeal under ORS 305.288(3) if Plaintiff demonstrated "good and sufficient cause" for failing to pursue her statutory right of appeal for any of the tax years at issue. (Order at 5, June 26, 2015.) The court ordered Plaintiff to respond, in writing, within 21 days, identifying "good and sufficient cause", if any, for her failure to timely pursue her statutory right of appeal for each of the tax years at issue. (*Id.*) That date has passed and the court has not received a response from Plaintiff, or a written request for an extension of time. As a consequence, the court finds this matter should be dismissed for lack of prosecution. Now, therefore,

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IT IS THE DECISION OF THIS COURT that Plaintiff's Complaint is dismissed.

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 10, 2015.