

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

SISTERS OF ST. MARY OF OREGON CORPORATION,)	
)	
Plaintiff,)	TC-MD 150491N
)	
v.)	
)	
WASHINGTON COUNTY ASSESSOR,)	
)	
Defendant.)	FINAL DECISION OF DISMISSAL

This Final Decision of Dismissal incorporates without change the court’s Decision of Dismissal, entered January 13, 2016. 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 came before the court on its own motion to dismiss for lack of jurisdiction. Plaintiff’s Complaint, filed November 27, 2015, appealed the 2012–13 tax roll real market value of property identified as Account R2179873 (subject property). On December 8, 2015, the parties filed their Stipulated Agreement, in which they agreed the 2012–13 tax roll real market value of the subject property should be reduced from \$118,950 to \$0, and Defendant agreed to reimburse Plaintiff its \$252 filing fee.

The court sent a letter to the parties on December 10, 2015, stating:

“Despite the parties’ stipulation, it appears that the court must dismiss this case for lack of jurisdiction. The court’s jurisdiction to order the correction of a previous year’s tax roll is limited to ‘the two tax years immediately preceding the current tax year[.]’ ORS 305.288. By way of contrast, a county assessor may correct certain errors on the tax roll without a court order for a period extending up to ‘five years prior to the last certified roll.’ ORS 311.205(1)(b)(C), (2)(a).”

(Ltr at 1, Dec 10, 2015.) The court’s letter invited the parties to identify “any authority giving

the court jurisdiction to order a correction to the 2012–13 tax rolls in this case[,]” and stated that the court would dismiss for lack of jurisdiction if no such information was provided within 10 days. (*Id.*) The parties have not submitted a response. Now, therefore,

IT IS THE DECISION OF THIS COURT that this case is dismissed for lack of jurisdiction.

Dated this ____ day of February, 2016.

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 February 2, 2016.