

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

|                            |   |  |
|----------------------------|---|--|
| DAVID HEDIN,               | ) |  |
|                            | ) |  |
| Plaintiff,                 | ) | TC-MD 170223R  |
|                            | ) |  |
| v.                         | ) |  |
|                            | ) |  |
| MULTNOMAH COUNTY ASSESSOR, | ) |  |
|                            | ) |  |
| Defendant.                 | ) | <b>CORRECTED FINAL DECISION OF<br/>DISMISSAL<sup>1,2</sup></b> |

This matter came before the court on Defendant’s Motion to Dismiss the case (Motion), filed on December 16, 2017. On December 27, 2017, the court sent an email to the parties notifying them of a telephonic hearing on the Motion, scheduled for January 10, 2018. Scott Elliot appeared at the hearing on behalf of Defendant. There were no appearances on behalf of Plaintiff.

Defendant’s Motion requests that Plaintiff’s appeal be dismissed for failure to comply with the court’s Order Compelling Site Inspection (Order), issued November 15, 2017. The November 15, 2017, Order states “Plaintiff shall allow an interior and exterior inspection of the subject property no later than December 15, 2017.” The Order further states that Plaintiff’s failure to comply with the Order “may result in sanctions, including dismissal of Plaintiff’s appeal.” Defendant asserts that Plaintiff has failed to respond to repeated requests to allow an inspection. Plaintiff did not respond to Defendant’s Motion and did not appear at the hearing on

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<sup>1</sup> This Final Decision of Dismissal incorporates without change the court’s Decision of Dismissal, entered January 11, 2018. The court did not receive a statement of costs and disbursements within 14 days after its Decision of Dismissal was entered. *See* Tax Court Rule–Magistrate Division (TCR–MD) 16 C(1).

<sup>2</sup> This Corrected Final Decision of Dismissal is being issued to correct an error in the caption of the original.

the Motion. As a result, the court concludes that Defendant's Motion to Dismiss should be granted. Now, therefore,

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

Dated this \_\_\_\_ day of January, 2018.

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RICHARD DAVIS  
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 signed by Magistrate Davis and entered on January 30, 2018.***