

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

SRI GURU AMAR DAS JI SIKH	)	
GURDWARA,	)	
	)	
Plaintiff,	)	TC-MD 170305R
	)	
v.	)	
	)	
MARION COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>FINAL DECISION OF DISMISSAL<sup>1</sup></b>

This matter came before the court on Defendant’s Motion to Dismiss on the ground that Plaintiff failed to appeal within the 90 days required by ORS 305.280(1).

A review of Plaintiff’s materials shows Defendant denied Plaintiff’s application for property tax exemption on June 23, 2017. Plaintiff did not file its appeal until September 22, 2017. This interval is longer than the 90 days required by ORS 305.280(1), which states in pertinent part:

“Except as otherwise provided in this section, an appeal under ORS 305.275 (1) or (2) shall be filed within 90 days after the act, omission, order or determination becomes actually known to the person, but in no event later than one year after the act or omission has occurred[.]”

Plaintiff has not presented any fact or argument which prevents the application of this statute. Defendant’s Motion to Dismiss is granted. Now, therefore,

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<sup>1</sup> This Final Decision of Dismissal incorporates without change the court’s Decision of Dismissal, entered January 5, 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).

IT IS THE DECISION OF THIS COURT that Defendant's Motion to Dismiss is granted.  
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 23, 2018.***