

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

DANIEL E. HUGHES,)
)
 Plaintiff,) TC-MD 180107R
)
 v.)
)
 TILLAMOOK COUNTY ASSESSOR,)
)
 Defendant.) **FINAL DECISION OF DISMISSAL¹**

On April 2, 2018, Plaintiff filed his Complaint, challenging the 2017–18 tax roll value of property identified as Account 396042. Plaintiff requested that the Maximum Assessed Value (MAV) “should be limited to 3 [percent] per year from purchase, and the [Real Market Value] should not be more than \$195,000.” On April 16, 2018, Defendant filed its Answer and Motion to Dismiss, asserting that Plaintiff is “not aggrieved as required by ORS 305.275” and that the 3 percent MAV growth limits “do not apply since omitted property was assessed to this account.”

During the case management conference held May 8, 2018, the parties agreed to dismiss this appeal. The parties further agreed that neither would seek fees or costs. Because the parties are in agreement, the court finds this case must be dismissed. Now, therefore,

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¹ This Final Decision of Dismissal incorporates without change the court’s Decision of Dismissal, entered May 16, 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 Plaintiff's appeal is dismissed.

Dated this ____ day of June 2018.

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 Richard Davis and entered on June 1, 2018.