

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

GREG J. FLETCHER,)	
)	
Plaintiff,)	TC-MD 130142N
)	
v.)	
)	
JEFFERSON COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION OF DISMISSAL

This matter is before the court on Defendant’s Motion to Dismiss (Motion) on the ground that Plaintiff failed to appeal within the 30 days required by ORS 305.280(4). A case management conference was held in this matter on May 9, 2013, during which the parties discussed Defendant’s Motion. Plaintiff declined to submit an additional written response.

A review of Plaintiff’s materials shows the Order of the Board of Property Tax Appeals was mailed to Plaintiff on February 26, 2013. Plaintiff’s Complaint was filed on March 29, 2013.¹ That interval is longer than the 30 days required by ORS 305.280(4) (2011), which states:

“ * * * [A]n appeal to the tax court * * * from an order of a county board of property tax appeals shall be filed within 30 days after the date of the * * * mailing of the order * * *.”

Plaintiff has not presented any fact or argument which prevents the application of ORS 305.280(4). Defendant’s Motion to Dismiss must be granted. Now, therefore,

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¹ When a complaint filed with this court is “[t]ransmitted through the United States mail,” it is filed “on the date show by the post-office cancellation mark stamped upon the envelope containing it * * *.” ORS 305.418(1)(a) (2011).

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

Plaintiff's Complaint is dismissed.

Dated this ____ day of May 2013.

ALLISON R. BOOMER
MAGISTRATE

If you want to appeal this Decision, 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 Decision or this Decision becomes final and cannot be changed.

This Decision of Dismissal was signed by Magistrate Allison R. Boomer on May 10, 2013. The Court filed and entered this Decision of Dismissal on May 10, 2013.