

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

COAST CRANE COMPANY, )  
 )  
 Plaintiff, ) TC-MD 130370D  
 )  
 v. )  
 )  
 MULTNOMAH COUNTY ASSESSOR, )  
 )  
 Defendant. ) **DECISION OF DISMISSAL**

This matter is before the court on Defendant’s Motion to Dismiss, stating that Plaintiff failed to appeal within the 30 days required by ORS 305.280(4).

At the initial case management conference, held July 30, 2013, Plaintiff agreed to submit its written response to Defendant’s Motion to Dismiss no later than August 30, 2013. As of this date, Plaintiff has not filed its written response.

A review of Plaintiff’s materials shows the Order of the Board of Property Tax Appeals was mailed to Plaintiff on March 26, 2013. The Complaint was filed on May 29, 2013. This 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, date of publication of notice of the order, \* \* \* or date of mailing of the notice of the order to the taxpayer, whichever is applicable.”

Plaintiff has not presented any fact or argument which prevents the application of this statute.

Defendant’s Motion to Dismiss stated that “the Court does not have jurisdiction over the subject matter of the complaint under ORS 308.296. \* \* \* ORS 385.296(6)(c) states an appeal may not be taken from the determination of the Board under this subsection. This appeal, as it

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pertains to the penalty, is not allowed and should be dismissed.” Plaintiff has not presented any authority allowing it to appeal the Board of Property Tax Appeals Order to the court.

Defendant’s Motion to Dismiss is granted. Now, therefore,

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

Plaintiff’s Complaint is dismissed.

Dated this \_\_\_\_ day of September 2013.

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JILL A. TANNER  
PRESIDING 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 Presiding Magistrate Jill A. Tanner on September 6, 2013. The Court filed and entered this Decision of Dismissal on September 6, 2013.***