

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

STANLEY S. NIEMIEC,	)	
	)	
Plaintiff,	)	TC-MD 130482D
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
Defendant.	)	<b>FINAL DECISION OF DISMISSAL</b>

This matter is before the court on Defendant’s motion to dismiss, filed November 15, 2013, requesting that the Complaint be dismissed.

A case management conference was scheduled for Monday, December 2, 2013. Plaintiff failed to appear. Janice Jackman appeared on behalf of Defendant.

Plaintiff’s Complaint requests “[c]orrection for the amount of monies owed” to the Public Employees Retirement System.

The Oregon Tax Court’s jurisdiction is set forth in pertinent part in ORS 305.410(1)<sup>1</sup>:

“Subject only to the provisions of ORS 305.445 relating to judicial review by the Supreme Court and to subsection (2) of this section, the tax court shall be the sole, exclusive and final judicial authority for the hearing and determination of all questions of law and fact arising under the tax laws of this state.”

The Public Employees Retirement System was not created by the tax laws of this state:

“ORS 238.600. System established; \* \* \*

“(1) A system of retirement and of benefits at retirement or death for employees of public employers hereby is established and shall be known as the Public Employees Retirement System. The Public Employees Retirement System consists of this chapter and ORS chapter 238A. \* \* \*.”

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<sup>1</sup> The court’s references to the Oregon Revised Statutes (ORS) are to 2011.

The Oregon Tax Court has no judicial authority to consider the issue stated in Plaintiff's Complaint. Now, therefore,

IT IS THE DECISION OF THIS COURT that this matter be dismissed.

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

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JILL A. TANNER  
PRESIDING 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.***

***This document was signed by Presiding Magistrate Jill A. Tanner on December 2, 2013. The Court filed and entered this document on December 2, 2013.***