

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

RYANNA LIANNE LANG,)	
)	
Plaintiff,)	TC-MD 140040D
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION OF DISMISSAL

This matter is 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(2).

A case management conference was held on March 17, 2014. Plaintiff appeared on her own behalf. Tony Inovejas, Tax Auditor, appeared on behalf of Defendant.

A review of Plaintiff’s materials shows the Notice of Proposed Adjustment and/or Distribution was mailed to Plaintiff on April 10, 2013. The Complaint was filed on February 10, 2014. That interval is longer than the 90 days required by ORS 305.280(2) (2011), which provides:

“An appeal under ORS 323.416 or 323.623 or from any notice of assessment or refund denial issued by the Department of Revenue with respect to a tax imposed under ORS chapter 118, 308, 308A, 310, 314, 316, 317, 318, 321 or this chapter, or collected pursuant to ORS 305.620, shall be filed within 90 days after the date of the notice. An appeal from a proposed adjustment under ORS 305.270 shall be filed within 90 days after the date the notice of adjustment is final.”

The court is not aware of any circumstances that extend the statutory limit of 90 days. During the conference, Plaintiff stated that she did not initially pursue an appeal because the process was “intimidating.” Plaintiff stated that subsequently she decided to file a complaint.

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Unfortunately, Plaintiff waited too long to file her Complaint. Defendant's Motion to Dismiss is granted. Now, therefore,

IT IS THE DECISION OF THIS COURT that Defendant's Motion to Dismiss is allowed. Plaintiff's Complaint is dismissed.

Dated this ____ day of March 2014.

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 March 18, 2014. The court filed and entered this document on March 18, 2014.