

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Income Tax

CAROLYN KAYATE YELLOWHAWK,)	
)	
Plaintiff,)	No. 000140C
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
STATE OF OREGON,)	
)	
Defendant.)	DECISION OF DISMISSAL

This matter came before the court on defendant's Motion to Dismiss, included in its Answer filed March 1, 2000, requesting that the Complaint be dismissed as untimely. Plaintiff appealed assessments for tax years 1993 through 1997, inclusive. Assessments were issued August 19, 1999, and January 14, 1999. Plaintiff's Complaint was filed February 18, 2000.

A taxpayer may appeal a notice of assessment. ORS 305.265(15).¹ However, the appeal must "be filed within 90 days after the date of the notice." ORS 305.280(2). Plaintiff missed the 90-day appeal period. Accordingly, the Complaint must be dismissed.

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IT IS THE DECISION OF THIS COURT that the above-entitled matter be

¹ Reference to the Oregon Revised Statutes (ORS) is to the 1999 version of the laws.
DECISION OF DISMISSAL

dismissed.

Dated this _____ day of June, 2000.

DAN ROBINSON
MAGISTRATE

IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, FOURTH FLOOR, 1241 STATE ST., SALEM, OR 97310. YOUR COMPLAINT MUST BE SUBMITTED WITHIN 60 DAYS AFTER THE DATE OF THE DECISION OR THIS DECISION BECOMES FINAL AND CANNOT BE CHANGED.

THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN ROBINSON ON JUNE 22, 2000. THE COURT FILED THIS DOCUMENT ON JUNE 22, 2000.