

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Property Tax

COOS COUNTY ASSESSOR,)	
)	
Plaintiff,)	No. 000550C
)	
v.)	
)	
JERRY and SANDRA IRICK,)	
)	
Defendant.)	DECISION OF DEFAULT

This matter is before the court on its own motion to enter Judgment for plaintiff by default, defendant failing to file a response to the Complaint within the time provided by court rule.

Magistrate Division Rule (MDR) 4 provides:

“ The defendant shall respond to the complaint by answer or motion within 30 days from the date the complaint was served on the defendant.”

Plaintiff Coos County Assessor filed a Complaint with this court on April 13, 2000, requesting that the court increase the value of defendants’ property following a reduction by the Coos County Board of Property Tax Appeals (board). A copy of the Complaint was served on defendant by plaintiff on the same date the Complaint was filed with this court.

On April 18, 2000, the court sent defendants a Notice of Filing which included a copy of the Complaint and informed defendants they must respond to the Complaint within 30 days. The court’s notice went on to provide that “[f]ailure to respond within 30 days may result in the case being decided for the plaintiff.”

Defendants did not respond to the appeal by filing an Answer or Motion within the thirty-day period provided by court rule. The court sent a letter to the parties on June 2, 2000, indicating that the court had not received a response to the Complaint. The letter warned that the court may take action on its own if a response was not filed within 10 days. There was no response to the court's letter from either party.

A telephone conference was scheduled for July 10, 2000. Defendants were unavailable for the proceeding.

To date defendants have not appeared in this appeal. They have not filed an Answer and did not respond to the court's June 2 letter. Moreover, defendants were unavailable for the July 10 conference. In light of the foregoing the court is entering a Decision for plaintiff.

IT IS THE DECISION OF THE COURT that defendants are in default and the relief requested in the Complaint is granted. The real market value for tax year 1999-00, of Coos County Assessor's Account No. 73916.00, shall be set at \$100,000.

Dated this _____ day of July, 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 JULY 18, 2000. THE COURT FILED THIS DOCUMENT ON JULY 18, 2000.