

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Property Tax

VICTORIO C. RIVERA,)	
)	
Plaintiff,)	No. 000594C
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
STATE OF OREGON)	
)	
Defendant.)	DECISION OF DISMISSAL

This matter came before the court on defendant's Motion to Dismiss, filed on May 19, 2000, and reasserted on July 27, 2000, at the case management conference.¹ Defendant has requested that the Complaint be dismissed because plaintiff has failed to state a claim upon which relief may be granted and because plaintiff is not aggrieved by an act of the defendant, as required by MDR 1 and ORS 305.275.

Plaintiff believes he is entitled to property tax exemption because of alleged prior criminal acts of the state that have deprived plaintiff of his ability to pay his property taxes on his residence at 4926 Pullman Avenue in Salem. Plaintiff asserts defendant violated his rights in failing to grant a hearing and extend property tax exemption pursuant to ORS 305.105.

ORS 305.105 pertains to defendant's authority to issue declaratory rulings and is a discretionary provision. Moreover, Oregon law does not provide for property tax

¹ The court denied defendant's written motion by Order issued June 27, 2000. After hearing from plaintiff at the July 27 proceeding, defendant again moved for dismissal, which the court orally granted at that time. This Decision memorializes that act.

exemption in circumstances such as those involved herein. The court can only grant exemption where the law so provides and the taxpayer demonstrates that he meets the relevant statutory prerequisites. Finally, based on the above the court concludes plaintiff is not aggrieved by an act of the defendant.

IT IS THE DECISION OF THE COURT that the above-entitled matter be dismissed. The court's previous Orders, issued June 27, 2000, and July 21, 2000, are incorporated into and made a part of this Decision. Finally, plaintiff's motion, filed July 25, 2000, restating earlier requests for default and summary judgment, is hereby denied and plaintiff's August 1, 2000, Motion For Correction of Clerical Mistakes is granted pursuant to MDR 17.

Dated this _____ day of August, 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 AUGUST 3, 2000. THE COURT FILED THIS DOCUMENT ON AUGUST 3, 2000.