

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT
Small Claims
Property Tax

KEVIN COWAN AND MARIE COWAN,)	
)	
Plaintiffs,)	
)	No. 001042F
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION AND JUDGMENT

This matter is before the court on defendant’s Motion to Dismiss on the ground that plaintiffs failed to appeal within the 90 days required by ORS 311.223(4).

A review of plaintiffs' materials shows that defendant corrected the tax roll in accordance with ORS 311.216 on June 9, 2000. Plaintiffs did not file their appeal until September 8, 2000. This interval is longer than the 90 days required by ORS 311.223(4), which reads:

"Any person aggrieved by an assessment made under ORS 311.216 to 311.232 **may appeal to the tax court within 90 days after the correction of the roll** by giving notice to the assessor or the Department of Revenue, whichever is applicable, and otherwise proceeding in the manner provided for appeals from the board of property tax appeals. No appeal of the value assigned under this section may be made to the board of property tax appeals under ORS 309.100."

(Emphasis added.)

Plaintiffs have not presented any fact or argument which prevents the application of this statute. Defendant's motion is granted.¹ Now, therefore;

¹At the November 7, 2000, case management conference the court discussed with the parties a supervisory appeal to the Department of Revenue. See ORS 306.115(3). Plaintiffs may be able to obtain relief through a supervisory appeal to the Department, particularly if the parties agree to the value of the residence. See OAR 150-306.115(3)(b)(A) & (ii) (“[t]he substantive issue in a petition will be considered under ORS

IT IS HEREBY ADJUDGED AND DECREED that defendant's Motion to Dismiss is allowed. The Complaint is dismissed.

Dated this _____ day of November, 2000.

SALLY L. KIMSEY
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE SALLY L. KIMSEY ON NOVEMBER 17, 2000. THE COURT FILED THIS DOCUMENT ON NOVEMBER 17, 2000.

306.115(3) when: * * * [t]he parties to the petition agree to facts which indicate it is likely that an error exists on the roll").