

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT
Property Tax

PROPERTY QUEST LLC,)
)
 Plaintiff,) No. 001247B
)
 v.)
)
 MULTNOMAH COUNTY ASSESSOR,)
)
 Defendant.) **DECISION**

This matter is before the court on defendant's Motion to Dismiss the Complaint for lack of stating a legal claim. A case management conference was convened on March 6, 2001. Jose Coto participated for plaintiff; Gary L. Bartholomew represented defendant. The parties agreed the record was complete and declined the opportunity to submit additional evidence and arguments.

Plaintiff purchased the subject residence in November of 2000. At that time, unpaid amounts for taxes, penalties and interest were due for tax years 1997-98, 1998-99 and 1999-00. They were a matter of public record and were disclosed in the transaction's title report. As a result, plaintiff is not a "bona fide purchaser" pursuant to ORS 311.235.

Plaintiff has appealed to this court and seeks a waiver of the penalties and interest charged by defendant. The court has no authority to cancel or compromise such properly imposed statutory charges. ORS 311.405.

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DECISION

After considering such motion and plaintiff's response, the court finds the motion should be granted. The Complaint does not allege facts which bring the claims within the specialized jurisdiction of this court. See ORS 305.410. Now, therefore;

IT IS THE DECISION OF THE COURT that defendant's Motion to Dismiss is granted.

Dated this ____ day of March, 2001.

JEFF MATTSON
MAGISTRATE

IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, 1241 STATE STREET, FOURTH FLOOR, SALEM, OR 97301-2563. YOUR COMPLAINT MUST BE SUBMITTED WITHIN 60 DAYS AFTER THE DATE OF MAILING OF THE DECISION OR THIS DECISION BECOMES FINAL AND CANNOT BE CHANGED.

THIS DOCUMENT WAS SIGNED BY MAGISTRATE MATTSON ON MARCH 27, 2001. THE COURT FILED THIS DOCUMENT ON MARCH 27, 2001.