

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

DREW K. MARTIN,)
)
 Plaintiff,) No. 020062B
)
 v.)
)
 DEPARTMENT OF REVENUE,)
 STATE OF OREGON,)
)
 Defendant.) **DECISION AND JUDGMENT**

A case management conference was convened on March 20, 2002. Plaintiff was not available to participate: he was allowed to submit a written statement. Laurie Fery represented Defendant.

This matter is before the court on Defendant's Motion to Dismiss (made in the Answer) on the ground that Plaintiff failed to appeal within the 90 days required by ORS 305.275¹ and 305.280. The Notice of Assessment for tax year 2000 was issued on July 24, 2001. Plaintiff's Complaint was not filed until February 5, 2002. This is too late. After reviewing the record and the court being fully advised, now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that Defendant's Motion to Dismiss is allowed and the Complaint is dismissed.

Dated this ____ day of April, 2002.

JEFF MATTSON
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE JEFF MATTSON ON

¹All references to the Oregon Revised Statutes are to 1999.
DECISION AND JUDGMENT

APRIL 24, 2002. THE COURT FILED THIS DOCUMENT ON APRIL 24, 2002.