

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

FARM CREDIT LEASING,)
)
 Plaintiff,) No. 020117C
)
 v.)
)
 YAMHILL COUNTY ASSESSOR,)
)
 Defendant.) **DECISION OF DISMISSAL**

This matter is before the court on its own motion to dismiss the above-referenced appeal for failure to file the statutorily required filing fee. The issue in the appeal is whether the subject property qualifies for property tax exemption under ORS 307.824 and ORS 307.827.¹ The court issued an Order May 10, 2002, notifying Plaintiff the case did not qualify for small claims and requiring Plaintiff to pay the additional \$15 filing fee applicable to standard appeals by May 31, 2002. ORS 305.490(1)(b). The fee was not paid. The Order stated that the case would be dismissed if the fee was not paid. Now, therefore,

IT IS THE DECISION OF THE COURT that Plaintiff's Complaint is dismissed.

Dated this _____ day of June, 2002.

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 97301-2563. YOUR COMPLAINT MUST BE SUBMITTED WITHIN 60 DAYS AFTER THE DATE OF THE DECISION OR THIS DECISION BECOMES FINAL AND CANNOT BE CHANGED.

¹All references to the Oregon Revised Statutes are to 1999.
DECISION OF DISMISSAL CASE NO. 020117C

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN ROBINSON ON
JUNE 6, 2002 . THE COURT FILED THIS DOCUMENT ON JUNE 6, 2002.**