IN THE OREGON TAX COURT MAGISTRATE DIVISION Small Claims Income Tax

IIICOME TAX	
ARLENE P. TILL,	\
Plaintiff,)) No. 020148A
V.) NO. 020148A
DEPARTMENT OF REVENUE, STATE OF OREGON,))
Defendant.	DECISION AND JUDGMENT
Ms. Till has appealed a personal income tax assessment for the 1999 tax year.	
The Notice of Assessment issued on October 25, 2000. Ms. Till appealed to the court	
on March 5, 2002.	
Looking to these dates, the Department of Revenue asserts that Ms. Till's appeal	
should be dismissed. ORS 305.280(3),1 the agency points out, limits the appeal period	
to 90 days.	
It is certainly true that Ms. Till's appeal is untimely. At the same time, other	
compelling reasons exist to dismiss Ms. Till's appeal. During the course of this matter	
the Department of Revenue chose to revise its assessment to a lower amount. It	
assisted Ms. Till in the preparation of a tax return. Ms. Till has signed the 1999 return.	
In this situation there is nothing more the court could order to complete the case.	
With no matter now before it, this appeal may be dismissed as moot.	
IT IS HEREBY ADJUDGED AND DECREED that this appeal is dismissed.	
Dated this day of July, 2002.	
SCOT A. SIDERAS MAGISTRATE THIS DOCUMENT WAS SIGNED BY MAGISTRATE SCOT A. SIDERAS ON JULY 25, 2002. THE COURT FILED THIS DOCUMENT ON JULY 25, 2002.	

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¹All references to the Oregon Revised Statutes are to 2001.