

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

DAVID L. MARSHALL,)
)
 Plaintiff,)
) No. 020951B
 v.)
)
 COOS COUNTY ASSESSOR,)
)
)
 Defendant.) **DECISION OF DISMISSAL**

A case management conference was convened on September 3, 2002. David L. Marshall participated on his own behalf; Crystal Cox represented Defendant.

Plaintiff seeks a war veteran's property tax exemption for the 2002-03 tax year. He filed past the April 1, 2002, deadline. The application was denied by Defendant as being untimely. Plaintiff appeals to this court and seeks a favorable recommendation pursuant to ORS 307.475.¹

That statute allows the Oregon Department of Revenue to make a recommendation as to the late-filing. That authority does not extend to this court.

The complaint does not allege facts which bring the claims within the specialized jurisdiction of this court. ORS 305.410. Plaintiff may resubmit his request to the Director of the Oregon Department of Revenue for her due consideration. Now, therefore,

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¹ All references to the Oregon Revised Statutes (ORS) are to 2001.

IT IS THE DECISION OF THE COURT that the appeal is dismissed.

Dated this ____ day of November, 2002.

JEFF MATTSON
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.

THIS DOCUMENT WAS SIGNED BY MAGISTRATE JEFF MATTSON ON NOVEMBER 27, 2002. THE COURT FILED THIS DOCUMENT ON NOVEMBER 27, 2002.