

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Income Tax

JULIE L. STRICKLAND fna Julie L. Mathison, )  
 )  
 Plaintiff, )  
 ) TC-MD 021185A  
 v. )  
 )  
 DEPARTMENT OF REVENUE, )  
 STATE OF OREGON, )  
 )  
 Defendant. )  
 ) **DECISION AND JUDGMENT**

Julie L. Strickland appealed a personal income tax assessment for the 1999 tax year. Ms. Strickland appeared and made her arguments. The Department of Revenue was represented by Susan Gasperetti, of its staff.

**STATEMENT OF FACTS**

The Department of Revenue issued its assessment on June 5, 2002. The appeal was not filed with the court until October 12, 2002.

Ms. Strickland explained that she took so long to file her appeal because she wanted to gather all the information she could to demonstrate that not all of her income was earned in Oregon.

**COURT'S ANALYSIS**

At this point the court lacks the power to grant Ms. Strickland the remedy which she requests. An appeal from an assessment must be filed no later than ninety days after the assessment. ORS 305.280(2).<sup>1</sup> The appeal filed on October 12, 2002, was just too late. The assessment is final. ORS 305.265(14).

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<sup>1</sup> All references to the Oregon Revised Statutes (ORS) are to 1999.

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### **CONCLUSION**

While the court cannot hear Ms. Strickland's case, she may request that the Department review the matter under ORS 305.295. The procedures for making the request were set out in the agency's Answer. Now, therefore,

IT IS ADJUDGED AND DECREED that this appeal is dismissed.

Dated this \_\_\_\_\_ day of March, 2003.

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SCOT A. SIDERAS  
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE SCOT A. SIDERAS ON MARCH 11, 2003. THE COURT FILED THIS DOCUMENT ON MARCH 11, 2003.**