

from forest land special assessment, after being notified by the state forester that the property was not being managed properly due to failure to meet the minimum stocking requirements following the harvest in 1998. The appeal of the declassification is filed pursuant to ORS 305.275(1)(a)(C), which provides:

“(1) Any person may appeal under this subsection to the magistrate division of the Oregon Tax Court as provided in ORS 305.280 and 305.560, if all of the following criteria are met:

“(a) The person must be aggrieved by and affected by an act, omission, order or determination of:

“* * * * *

“* * * * *

“(C) A county assessor or other county official, including but not limited to the denial of a claim for exemption, the denial of special assessment under a special assessment statute, or the denial of a claim for cancellation of assessment.”

The time-frame for such an appeal is governed by subsection (1) of ORS 305.280. The relevant portion of the statute provides:

“(1) Except as otherwise provided in this section, an appeal under ORS 305.275 (1) or (2) shall be filed within 90 days after the act, omission, order or determination becomes actually known to the person, but **in no event later than one year after the act** or omission has occurred, or the order or determination has been made.

ORS 305.280(1) (emphasis added).

The assessor acted on June 12, 2001. Plaintiffs appealed on December 31, 2002, which is well beyond the one-year outside limit for appealing. The reason for Plaintiffs untimely action is unknown, but there are few situations in which it matters, and the court finds no reason to look beyond the statutory time limit.

CONCLUSION

Plaintiffs’ appeal was filed more than one year after Defendant’s declassification

and is therefore untimely under the statute. Accordingly, Defendant is entitled to dismissal pursuant to its motion. Now, therefore,

IT IS THE DECISION OF THIS COURT that Defendant's motion to dismiss is granted and Plaintiffs' Complaint is dismissed as untimely.

Dated this _____ day of May, 2003.

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.

THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN ROBINSON ON MAY 22, 2003. THE COURT FILED THIS DOCUMENT ON MAY 22, 2003.