

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

ROBERT CLOUTIER,)	
)	
Plaintiff,)	TC-MD 030046F
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
STATE OF OREGON,)	
)	
Defendant.)	DECISION AND JUDGMENT OF DISMISSAL

This matter is before the court on Defendant's motion to dismiss, filed with its Answer on February 11, 2003, requesting that the Complaint be dismissed.

Defendant issued a Notice of Assessment on February 21, 2002. Plaintiff filed his appeal on February 4, 2003. Plaintiff did not appeal within 90 days as required by ORS 305.280(2) (2001). Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that this matter be dismissed.¹

Dated this ____ day of March, 2003.

SALLY L. KIMSEY
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE SALLY L. KIMSEY ON MARCH 31, 2003. THE COURT FILED THIS DOCUMENT ON MARCH 31, 2003.

¹ At the case management conference, the parties discussed the possibility of Plaintiff obtaining relief via the doubtful liability process.