

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

MARY J. SHARPLES,	)	
	)	
Plaintiff,	)	TC-MD 030275D
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
STATE OF OREGON,	)	
	)	
Defendant.	)	<b>DECISION OF DISMISSAL</b>

This matter is before the court on its own motion to dismiss this case for failure of the individual signing Plaintiff's Complaint to meet the statutory requirements of ORS 305.230.<sup>1</sup>

On March 25, 2003, the court received a complaint with Mary J. Sharples identified as Plaintiff. The complaint was not signed by Plaintiff. The individual signing the complaint wrote "Gloria Sharples, POA" on the line labeled representative's signature.

After receiving the complaint, the court contacted Gloria Sharples. On March 26, 2003, the court informed her that it did not appear to the court that she met the statutory requirements of ORS 305.230. The court sent a copy of the court's handbook and rules to her.

On May 15, 2003, Gloria Sharples called the court. After loudly talking to a member of the court's staff and refusing to acknowledge the statutory requirements for an authorized representative appearing in the Oregon Tax Court, she hung up.

On May 19, 2003, the court wrote to Plaintiff in care of Gloria Sharples. In its letter, the court advised Plaintiff that she must be available for a case management conference

---

<sup>1</sup> All references to Oregon Revised Statutes (ORS) are to year 2001.

or find a qualified representative. The court requested a response no later than May 30, 2003.

On May 30, 2003, Gloria Sharples Pendergrass wrote to the court. In her letter, she stated that Defendant's notice incorrectly named the party responsible for the assessment. In addition, Gloria Sharples Pendergrass wrote that the property was owned by a trust and she was a trustee of the trust.

On June 4, 2003, the court responded to Gloria Sharples Pendergrass' letter. In its letter, the court reviewed the statutory requirements of ORS 305.230 and prior court decisions holding that trustees cannot represent a trust. In addition, the court wrote that the party appealing must be the named person or entity shown on the assessment notice. The court wrote: "A proper notice of representation in compliance with ORS 305.230 must be filed by June 20, 2003, or the complaint filed on behalf of Mary J. Sharples will be dismissed."

On June 20, 2003, Gloria Sharples Pendergrass wrote to the court. In the letter, she advised the court that its "failure to recognize that the State of Oregon, Department of Revenue erred in its identification of the correct taxpayer is unforgivable and may in fact be an exhibition of incompetence or your abdication from your duty as an impartial reviewer of facts and the law in cases brought before your Court." The letter demanded that the court "repeal the original tax assessment against Mary J. Sharples and direct the Department of Revenue to refund the tax previously paid or accept my stipulation that the tax may be owed by the fiduciary and that the opportunity for appeal of the associated penalties has been exercised and will be heard by the court of competent jurisdiction. However, if you choose to ignore this demand and dismiss this action, as you threatened to do in your letter, I will assume that you knowingly will have chosen to act beyond the limits of your

authority and I will be forced to file an action against you personally to protect the interest of the beneficiary of the Mary J. Sharples Trust, Mary J. Sharples.” A proper notice of representation was not filed with Ms. Sharples Pendergrass’ letter.

The court finds that Plaintiff ‘s appeal must be dismissed because there was no evidence submitted to the court showing that Plaintiff’s designated representative met the statutory requirements of ORS 305.230. Now, therefore,

IT IS THE DECISION OF THIS COURT that the Complaint is dismissed.

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

---

JILL A. TANNER  
PRESIDING 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 JILL A. TANNER ON JULY 10, 2003. THE COURT FILED THIS DOCUMENT ON JULY 10, 2003.**