

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

DEWALD W. BOSWELL,)	
)	
Plaintiff,)	TC-MD 030832D
)	
v.)	
)	
WALLOWA COUNTY ASSESSOR,)	
)	DECISION OF DISMISSAL
Defendant.)	

This matter is before the court on Defendant's motion to dismiss, filed June 30, 2003, requesting that the Complaint be dismissed.

A case management conference was held on Monday, September 8, 2003. Dewald Boswell appeared on his own behalf. Gabriele Fregulia, Wallowa County Assessor, appeared on behalf of Defendant.

During the conference, the court reviewed with the parties the Wallowa County Board of Property Tax Appeals' (BOPTA) Order that was dated and mailed on April 14, 2003. It was noted that Plaintiff had 30 days to appeal BOPTA's Order. Because Plaintiff's appeal was not timely filed within 30 days, Defendant asked the court to dismiss Plaintiff's appeal. After reviewing the statutory requirement to file an appeal within the time specified in the Order and Plaintiff's failure to meet the statutory requirement, the court granted Defendant's motion to dismiss. Now, therefore,

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IT IS THE DECISION OF THIS COURT that this matter be dismissed.

Dated this _____ day of September, 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, BY MAILING TO: 1163 STATE STREET, SALEM, OR 97301-2563; OR BY HAND DELIVERY TO: FOURTH FLOOR, 1241 STATE STREET, SALEM, OR. 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 SEPTEMBER 15, 2003. THE COURT FILED THIS DOCUMENT ON SEPTEMBER 15, 2003.