

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

CURTIS RICARDO RYSTADT,)
)
 Plaintiff,) TC-MD 030835A
)
 v.)
)
 DEPARTMENT OF REVENUE,)
 STATE OF OREGON,)
)
 Defendant.) **DECISION OF DISMISSAL**

This matter is before the court on defendant's Motion to Dismiss. Defendant has urged the court to dismiss this matter, observing first, that Plaintiff's Complaint asserts this is a matter as to a garnishment for unpaid taxes, and next, that the proper forum for this issue is, by ORS 18.902(5),¹ administrative rather than judicial.

Plaintiff has not responded to the motion. Defendant's point is well taken.

Now, therefore,

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

Dated this _____ day of August, 2003.

SCOT A. SIDERAS
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.

¹All references to the Oregon Revised Statutes (ORS) are to 2001.

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE SCOT A. SIDERAS ON
AUGUST 14, 2003. THE COURT FILED THIS DOCUMENT ON AUGUST 14, 2003.**