

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

STEPHANIE BUTH HALL,)	
)	
Plaintiff,)	TC-MD 031044A
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

Plaintiff has appealed the assessment of property taxes for the 2003-04 tax year as to a houseboat identified by Account P533898. The appeal was received by the court on October 23, 2003.

This appeal is premature. The appeal from the tax statement should have been to the board of property tax appeals (board). An appeal to this court would be from the order of the board.

Defendant, as it filed its motion to dismiss with this court, forwarded to Plaintiffs the materials necessary to appeal to the board. Now, therefore,

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

Dated this _____ day of December, 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.

THIS DOCUMENT WAS SIGNED BY MAGISTRATE SCOT A. SIDERAS ON

DECISION TC-MD 031044A

DECEMBER 31, 2003. THE COURT FILED THIS DOCUMENT ON DECEMBER 31, 2003.