

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

FRANK M. HENDRICKSON and	)	
DELILAH S. KNIGHT,	)	
	)	
Plaintiffs,	)	TC-MD 031109B
	)	
v.	)	
	)	
DOUGLAS COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION OF DISMISSAL</b>

This matter is before the court on Defendant's motion to dismiss on the ground that Plaintiffs failed to appeal within the 90 days required by ORS 305.280(1).

A review of the case materials shows Defendant sent Plaintiffs official written notice of the farm disqualification on July 2, 1992. The certified mail receipt was signed and returned, although Plaintiffs do not recall receiving and understanding its importance.

Plaintiffs did not file their appeal until December 8, 2003. This interval is longer than the 90 days required by ORS 305.280(1),<sup>1</sup> which reads in part:

"Except as otherwise provided in this section, an appeal under ORS 305.275 (1) or (2) shall be filed within 90 days after the act, omission, order or determination becomes actually known to the person, but in no event later than one year after the act or omission has occurred[.]"

Plaintiffs have not presented any fact or argument which prevents the application of that statute. Defendant's motion is granted. Now, therefore,

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

IT IS THE DECISION OF THIS COURT that Defendant's motion to dismiss is allowed. The Complaint is dismissed.

Dated this \_\_\_\_\_ day of March, 2004.

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JEFF MATTSON  
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 JEFF MATTSON ON MARCH 8, 2004. THE COURT FILED THIS DOCUMENT ON MARCH 8, 2004.**