

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

NOREEN MERCER,)
)
 Plaintiff,) TC-MD 040080F
)
 v.)
)
 MULTNOMAH COUNTY ASSESSOR,)
)
 Defendant.) **DECISION OF DISMISSAL**

This matter is before the court on Defendant's motion to dismiss, made in its Answer filed March 10, 2004, and renewed in its letter dated April 20, 2004, requesting that Plaintiff's Complaint be dismissed.

Plaintiff filed her appeal concerning tax year 2003-04. She neither appealed first to the board of property tax appeals (the board), nor did she allege that she is entitled to a reduction of at least 20 percent or that she had good and sufficient cause for not timely appealing to the board.¹ See ORS 305.288 (2003). Now, therefore,

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

Dated this _____ day of June 2004.

SALLY L. KIMSEY
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 SALLY L. KIMSEY JUNE 30, 2004. THE COURT FILED THIS DOCUMENT JUNE 30, 2004.

¹ Given Plaintiff's opinion that her land is overvalued, the court encourages her to pursue her appeal rights for tax year 2004-05 with the board.

