

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

EILEEN PARRACK)
and JEFFREY PARRACK,)
)
Plaintiffs,) TC-MD 040139F
)
v.)
)
DESCHUTES COUNTY ASSESSOR,)
)
Defendant.) **DECISION OF DISMISSAL**

This matter is before the court on its own motion to dismiss. The court discussed the motion with the parties at the May 4, 2004, case management conference. This appeal concerns tax year 2004-05.

Plaintiffs appeal is premature. The roll for tax year 2004-05 has not been finalized; there is nothing to appeal.¹ Now, therefore,

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

Dated this _____ day of May 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 MAY 10, 2004. THE COURT FILED THIS DOCUMENT MAY 10, 2004.

¹ Plaintiffs purchased their home in November 2003 for \$186,000. The real market value of the property for tax year 2003-04 was \$217,160. After Plaintiffs receive their 2004-05 tax statement, the court encourages them to appeal to their board of property tax appeals.