

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

MORRISON CHILD AND FAMILY SERVICES,)	
)	
)	
Plaintiff,)	TC-MD 040834D
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION OF DISMISSAL

This matter is before the court on Defendant’s motion to dismiss, filed as part of their Answer July 12, 2004, requesting that the Plaintiff’s Complaint be dismissed.

A case management conference was held Monday, August 30, 2004. William Motter (Motter), Controller, appeared on behalf of Plaintiff. Steven Skinner (Skinner), Tax Exemption Specialist, appeared on behalf of Defendant.

Motter reviewed the facts of the case with the court. Motter explained that Morrison Child and Family Services failed to file its application for exemption due to an oversight. When Plaintiff’s landlord discovered that it was assessed and paid property taxes for the last three years, it notified Plaintiff. Motter stated that after receiving notification from the landlord, he discovered that his predecessor “failed to file an application for real property tax exemption * * * when it entered into a new lease agreement in August, 2000.” (Ptf’s Letter dated June 3, 2004.)

Skinner, in its motion to dismiss, cited an Oregon Revised Statute (ORS 307.475) that describes when the Director of the Department of Revenue can grant relief to a taxpayer who fails to file for exemption. The court explained that there is no comparable provision in the law

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that gives the court similar discretionary authority. The court advised Motter that the court has no authority to grant its requested relief and, reluctantly, it granted Defendant's motion to dismiss. Now, therefore,

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

Dated this _____ day of September 2004.

JILL A. TANNER
PRESIDING 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 PRESIDING MAGISTRATE JILL A. TANNER SEPTEMBER 1, 2004. THE COURT FILED THIS DOCUMENT SEPTEMBER 1, 2004.