

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

JON H. REPP,)
)
Plaintiff,) TC-MD 041002B
)
v.)
)
MULTNOMAH COUNTY ASSESSOR,)
)
Defendant.) **DECISION OF DISMISSAL**

This matter is before the court on Defendant's Motion to Dismiss, filed October 12, 2004.

The matter was discussed with the parties during a case management conference held November 19, 2004. At issue is certain property identified by Defendant as Account R193465.

Plaintiff admits he did not earlier appeal to the Multnomah County Board of Property Tax Appeals (BOPTA) for tax year 2003-04. He further admits he does not have a valid reason to excuse that oversight. ORS 305.288(3).¹ Instead, he will take the 2004-05 tax year appeal to BOPTA before the filing deadline. Now, therefore,

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

Dated this _____ day of December 2004.

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 DECEMBER 2, 2004. THE COURT FILED AND ENTERED THIS DOCUMENT DECEMBER 2, 2004.

¹ All references to the Oregon Revised Statutes (ORS) are to 2001.