

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

ASPEN FOUNDATION,)	
)	
Plaintiff,)	TC-MD 041022A
)	
v.)	
)	
DOUGLAS COUNTY ASSESSOR)	
and DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendants.)	DECISION

At issue is the special assessment of property, Account R119959, for the 2004-05 tax year. Plaintiff was represented by James Estes and James Brown. Defendant appeared through its counsel, Paul Meyer, and Steve Gerlt, of its staff. The Department of Revenue participated through Joseph Laronge, Assistant Attorney General.

I. STATEMENT OF FACTS

Irrespective of other considerations that may apply to this property, the definitive element that decides this matter is the timeliness of Plaintiff's appeal. Defendant denied Plaintiff's request for exemption on June 30, 2004. Plaintiff did not appeal to this court until September 29, 2004. During this interval, 98 days elapsed.

II. ANALYSIS

ORS 305.275 and 305.280¹ specify an appeal limit of 90 days. The circumstances under which the court might extend this limit are set out in ORS 305.288, none of which are applicable here. Plaintiff's appeal cannot survive.

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¹All references to the Oregon Revised Statutes (ORS) are to 2003.

III. CONCLUSION

Now, therefore,

IT IS THE DECISION OF THIS COURT that this appeal must be dismissed

Dated this _____ day of April 2005.

SCOT A. SIDERAS
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 Scot A. Sideras on April 8, 2005 . The Court Filed this Document on April 8, 2005.