

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

QUANG HOANG,	)	
	)	
Plaintiff,	)	TC-MD 041085D
	)	
v.	)	
	)	
MULTNOMAH COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION OF DISMISSAL</b>

This matter is before the court on Defendant’s Motion to Dismiss, filed December 6, 2004, requesting that the Complaint be dismissed.

A case management conference was held on Thursday, January 6, 2005. Plaintiff appeared on his own behalf. Leslie Cech, Appraiser, appeared on behalf of Defendant.

During the conference, Plaintiff acknowledged receipt of Defendant’s certified letter, dated February 3, 2004, by a member of his family. Plaintiff stated that he was unaware of the content of Defendant’s letter. His first knowledge of the proposed assessment came when he received his property tax statement in October 2004. Plaintiff did not present any information disputing the value of his property. He focused his discussion on the law and the right of the county to assess taxes for prior years. Plaintiff asked that the “back taxes” be “cut or discount and payment.”

Defendant explained that the tax amounts as determined cannot be “cut.” Further, Defendant explained that payment of the assessment must be made by May 15, 2005. If Plaintiff is unable to pay the full amount by that date, interest will be charged at the statutory rate.

The court explained that it does not have the authority to “cut” or “discount” taxes assessed in compliance with the applicable law. In addition, the court explained that interest is

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not being charged on the “back taxes” unless Plaintiff is unable to make full payment by May 15, 2005. Payments options were discussed with Plaintiff.

The court explained that because the relief requested by Plaintiff cannot be granted, the court must dismiss his appeal. Now, therefore,

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

Dated this \_\_\_\_\_ day of January 2005.

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JILL A. TANNER  
PRESIDING MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY PRESIDING MAGISTRATE JILL A. TANNER ON JANUARY 10, 2005 . THE COURT FILED THIS DOCUMENT ON JANUARY 10, 2005.**

**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.**