

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

WILLIAM TIMOTHY JEWELL,	)	
	)	
Plaintiff,	)	TC-MD 060630C
	)	
v.	)	
	)	
GRANT COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION OF DISMISSAL</b>

This matter is before the court on Defendant’s motion to dismiss, included in its Answer filed September 18, 2006. Defendant asserts the court lacks jurisdiction because Plaintiff did not petition the county board of property tax appeals (board) and, therefore, has no order from which to appeal. During the January 16, 2007, hearing, the court granted Plaintiff’s request to amend his Complaint to exclude tax years after 2002-03. The Complaint, as amended, seeks a reduction in value for tax years 1990-91 through 2001-02.

A property value appeal to the Oregon Tax Court must be filed with the Magistrate Division within 30 days of the date of mailing of the board order. *See* ORS 305.275(1) and (3); ORS 305.280(4).<sup>1</sup> Plaintiff has not appealed within 30 days of the date of mailing of a board order for any of the years at issue. In fact, Plaintiff did not file a petition with the board for any of those years. There are certain circumstances in which the court can consider an appeal notwithstanding the taxpayer’s failure to petition the board.

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<sup>1</sup> All references to the Oregon Revised Statutes (ORS) are to 2005.

ORS 305.288 allows the court to consider an appeal, and order a reduction in value, in two situations. However, in each situation, the court can only consider the current tax year and either or both of the two preceding tax years. *See* ORS 305.288(1) and (3). Plaintiff's Complaint was filed August 18, 2006, which means that the three-year window of ORS 305.288 includes tax year 2006-07, 2005-06, and 2004-05. None of those years are under appeal. The years that are at issue began with tax year 2001-02, and go back from there. Those years are beyond the reach of the court. Plaintiff's Complaint must therefore be dismissed. Now, therefore,

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

Dated this \_\_\_\_\_ day of January 2007.

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DAN ROBINSON  
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 Dan Robinson on January 25, 2007. The Court filed and entered this document on January 25, 2007.***