

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

KEVIN STANGELAND	)	
and MELISSA STANGELAND,	)	
	)	
Plaintiffs,	)	TC-MD 070151E
	)	
v.	)	
	)	
MULTNOMAH COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION OF DISMISSAL</b>

This matter is before the court on its own motion to dismiss the above-entitled appeal.

On March 12, 2007, Plaintiffs filed an appeal with the court claiming the taxes assessed to their home should be reduced from \$7,045 to \$5,942. In response, Defendant filed a Motion to Make More Definite and Certain (Motion) April 16, 2007. Defendant asked the court to require Plaintiffs to amend their Complaint and allege a real market value for the property.

During the case management conference held June 4, 2007, the court discussed Defendant's Motion with the parties. The court explained the property tax system to Kevin Stangeland (Stangeland) and how taxes are calculated off the assessed value of a property. The court further explained that, to receive reduced taxes, a taxpayer must demonstrate a reduced assessed value. The court then advised Stangeland that it would grant Defendant's Motion and require Plaintiffs to file an Amended Complaint alleging a reduced value.

On June 6, 2007, the court issued its Order Granting Defendant's Motion to Make More Definite and Certain (Order). The Order required Plaintiffs to file an Amended Complaint within 14 days of the date of the Order. The Order further provided that, if Plaintiffs did not file the Amended Complaint within the designated time period, the court would dismiss their Complaint.

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Fourteen days have passed since the issuance of the court's Order and Plaintiffs have yet to file an Amended Complaint. As a result, the court finds Plaintiffs' Complaint should be dismissed. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiffs' appeal is dismissed.

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

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COYREEN R. WEIDNER  
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 Coyreen R. Weidner on July 5, 2007. The Court filed and entered this document on July 5, 2007.***