

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

GRANT ROCHELLE)	
and NANCY ROCHELLE,)	
)	
Plaintiffs,)	TC-MD 080347B
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION OF DISMISSAL

This matter is before the court on its own motion to dismiss this case for Plaintiffs' failure to comply with applicable statutory requirements.

On March 26, 2008, Plaintiffs filed a Complaint with the court appealing the real market value of property described as Account R200920. In a letter dated March 28, 2008, the court requested additional documentation regarding the proper plaintiff in this appeal and a completed authorization to represent form. It appeared from the Real Property Order of the Multnomah County Board of Property Tax Appeals included with Plaintiffs' Complaint that a trust is the taxpayer/owner of the subject property. If a trust is the taxpayer/owner, an Amended Complaint should be filed to name the trust as the plaintiff.

The court addressed its March 28, 2008, letter to 24 Nova Court, Lake Oswego, Oregon 97035, which is the address provided by Plaintiffs on the Complaint. That letter was not returned as undeliverable and the court did not receive a response to its March 28, 2008, letter.

On April 21, 2008, another letter was sent to Plaintiffs at the same address. That letter confirmed the court had not received a response to its March 28, 2008, letter and was unable to set the above-entitled matter for case management conference until an Amended Complaint was

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submitted with the correct taxpayer named as plaintiff and a fully executed Authorization to Represent form was submitted, in compliance with ORS 305.230(2) (2007):

“A person may not be recognized as representing a taxpayer pursuant to this section unless there is first filed with the magistrate * * * a written authorization, or unless it appears to the satisfaction of the magistrate * * * that the representative does in fact have authority to represent the taxpayer.”

The letter also advised Plaintiffs that the court would dismiss the appeal if a written response was not received by May 5, 2008. That letter was not returned as undeliverable and the court did not receive a response to its April 21, 2008, letter.

As of this date, Plaintiffs have not responded to the court. Because Plaintiffs have not complied with the court’s request to identify the proper plaintiff, nor complied with ORS 305.230 regarding designation of authorized representatives, the court finds the appeal must be dismissed. Now therefore,

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

Dated this _____ day of May 2008.

JILL A. TANNER
PRESIDING 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 Presiding Magistrate Jill A. Tanner on May 23, 2008. The Court filed and entered this document on May 23, 2008.