

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

ERIC BARTON,)	
)	
Plaintiff,)	TC-MD 080521D
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION OF DISMISSAL

This matter is before the court on Defendant’s Motion to Dismiss, filed May 27, 2008, requesting that the Complaint be dismissed.

A case management conference was held Tuesday, July 15, 2008. Plaintiff appeared on his own behalf. Richard Teague appeared on behalf of Defendant.

At the case management conference, Plaintiff stated that he mailed his Complaint on April 17, 2008. The postmark date on the envelope was April 18, 2008. The board of property tax appeals (BOPTA) Order dated March 13, 2008, was mailed March 17, 2008. Defendant alleges that Plaintiff failed to file his Complaint “within 30 days from the date of mailing of the order of the Board of Property Tax Appeals. ORS 305.240(4).” (Def’s Mot.) Based on the evidence presented, Plaintiff’s Complaint was filed more than 30 days from the date of mailing of the BOPTA Order. Defendant’s Motion to Dismiss is granted.

The parties discussed the information Defendant requires to make an accurate estimate of the value of personal property. Plaintiff stated that he would pursue an informal discussion with Defendant for tax year 2008-09 and, if necessary, petition BOPTA. Now, therefore,

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

Dated this _____ day of July 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 July 17, 2008. The Court filed and entered this document on July 17, 2008.