

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

RICHARD VAN WHY HEBEL)
and TERESA MAE HEBEL,)
)
Plaintiffs,) TC-MD 110833C
)
v.)
)
DEPARTMENT OF REVENUE,)
State of Oregon,)
)
)
Defendant.) **DECISION OF DISMISSAL**

This matter is before the court on Plaintiffs’ motion to dismiss, filed July 8, 2011, requesting that the Complaint be dismissed. Having considered the matter, the court finds the case shall be dismissed.

With their Amended Complaint, Plaintiffs also “request[ed] the court to waive the \$75.00 fee and return it to the petitioners in its entirety.” (Ptfs’ Amended Compl at 4.) In their motion to dismiss, Plaintiffs wrote that they “look forward to the return of the filing fee.” (Ptfs’ mot to dismiss.) ORS 305.490(1) (2009) requires that “[p]laintiffs or petitioners filing a complaint or petition in the tax court shall pay a filing fee at the time of filing[.]” There is no mention of any incident in which the court may refund a filing fee to a party.

Now, therefore,

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

///

///

///

///

IT IS FURTHER THE DECISION OF THIS COURT that the \$75.00 fee shall not be refunded to Plaintiffs.

Dated this ____ day of July 2011.

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 July 15, 2011. The Court filed and entered this document on July 15, 2011.