

IN THE OREGON TAX COURT  
REGULAR DIVISION  
Property Tax

TIMBERHILL CORPORATION, )  
)  
Plaintiff, ) **TC 5107**  
v. )  
)  
DEPARTMENT OF REVENUE, )  
State of Oregon, )  
) **ORDER DENYING PLAINTIFF'S**  
Defendant. ) **MOTION FOR ORDER OF DEFAULT**

This matter comes before the court on Plaintiff's Motion for Order of Default and Benton County Assessor's response to the motion. After reviewing the motion and response and being fully advised of the premises, the court finds that such request should be denied. This matter arose under the property tax laws of the state, and a party other than a county appealed the decision of the magistrate. Therefore, pursuant to ORS 305.501(5)(c) "the Department of Revenue *shall be the* defendant." (Emphases added.) Now, therefore,

IT IS ORDERED that Plaintiff's Motion for Order of Default is denied; and

IT IS FURTHER ORDERED that the caption of this matter shall remain as above unless and until Benton County Assessor intervenes pursuant to Tax Court Rule (TCR) 33.

Dated this \_\_\_\_ day of December, 2012.

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Henry C. Breithaupt  
Judge

***THIS DOCUMENT WAS SIGNED BY JUDGE HENRY C. BREITHAUPT ON DECEMBER 14, 2012, AND FILED THE SAME DAY. THIS IS A PUBLISHED DOCUMENT.***