

IN THE OREGON TAX COURT
REGULAR DIVISION
Property Tax

MARY JO AVERY,)
)
 Plaintiff,) **TC 5014**
 v.)
)
 DEPARTMENT OF REVENUE,)
 State of Oregon,)
)
 Defendant.) **ORDER GRANTING DISMISSAL**

This matter is before the court on the motion of Defendant (department) to dismiss the complaint of Plaintiff (taxpayer). Taxpayer responded to the motion in writing. Neither party requested oral argument on the motion. The court does not view oral argument as necessary.

Property interest in certain property was foreclosed in an action brought by Clackamas County under ORS chapter 312.¹ Taxpayer has filed a complaint in this division requesting that “the foreclosure judgment be dismissed.” (Ptf’s Compl at 1.)

This court does not have jurisdiction in matters relating to the foreclosure of property tax liens under ORS chapter 312. ORS 305.410(n); *Multnomah County v. Finance America Corp.*, 120 Or App 30, 852 P2d 262 (1993).²

Taxpayer’s complaint is dismissed with prejudice. Now, therefore,

///

¹ All references to the Oregon Revised Statutes (ORS) are to 2009.

² The court notes that the General Judgment in the foreclosure action was recorded on October 12, 2010. Plaintiff filed her complaint in the Magistrate Division of this court on November 22, 2010.

IT IS ORDERED that Defendant's Motion to Dismiss is granted.

Dated this ____ day of June, 2011.

Henry C. Breithaupt
Judge

***THIS DOCUMENT WAS SIGNED BY JUDGE HENRY C. BREITHAUPT ON
JUNE 29, 2011, AND FILED THE SAME DAY. THIS IS A PUBLISHED DOCUMENT.***