

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

ELSIE E. MAGEE,)	
)	
Plaintiff,)	TC-MD 150345N
)	
v.)	
)	
WASHINGTON COUNTY ASSESSOR,)	
)	
Defendant,)	
)	
and)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant-Intervenor.)	FINAL DECISION OF DISMISSAL

This Final Decision of Dismissal incorporates without change the court’s Decision of Dismissal, entered August 13, 2015. The court did not receive a statement of costs and disbursements within 14 days after its Decision of Dismissal was entered. *See* TCR-MD 16 C(1).

This matter is before the court on Defendant-Department of Revenue’s (Department) Motion to Intervene and Motion to Dismiss filed on July 29, 2015. The Department may intervene as a matter of right under ORS 305.560(4)(a) (2013) and Tax Court Rule 33B.

Plaintiff appeals a Deferral Account Inactivation dated May 8, 2015. In its Motion, Defendant-Intervenor stated:

“Plaintiff has been a participant in the Property Tax Deferral Program since 2011. On February 6, 2015, the [Department] sent Ms. Magee a recertification application and requested information to verify that she continued to meet program eligibility requirements. (ORS 311.689[.]) The recertification was not returned, so the [D]epartment inactivated the account from deferral on May 8, 2015. Ms. Magee has since provided the requested information which shows that she does continue to meet eligibility requirements. Her Account has been

reactivated under the authority in ORS 311.681 and the [D]epartment will pay the 2015 property taxes to Washington County on her behalf.”

Because the Department granted Plaintiff’s requested relief pursuant to its discretionary authority under ORS 311.681, the court finds that Defendant-Intervenor’s Motion to Dismiss should be granted. Now, therefore,

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

Dated this ____ day of September 2015.

ALLISON R. BOOMER
MAGISTRATE

If you want to appeal this Final 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 Final Decision or this Final Decision cannot be changed. TCR-MD 19 B.

This document was filed and entered on September 1, 2015.