

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

THOMAS M. MEYERS,	)	
	)	
Plaintiff,	)	TC-MD 160220N
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
	)	
Defendants.	)	<b>FINAL DECISION<sup>1</sup></b>

This matter came before the court on Defendant Lane County Assessor’s unopposed Motion to Dismiss and the Answer of Defendant Department of Revenue (“the department”) agreeing to the relief requested in Plaintiff’s Complaint—the instatement of Plaintiff in the homestead property tax deferral program.

Defendant Lane County Assessor’s Motion to Dismiss stated that it had no role in the underlying denial of Plaintiff’s application to the property tax deferral program, and that both Plaintiff and the department stated they did not oppose dismissing Lane County Assessor as a defendant. Upon consideration, the court dismisses Lane County Assessor from this appeal. The caption of this case is amended as set forth above.

Plaintiff’s Complaint appealed the department’s New Application Denial, dated March 28, 2016, which stated that the department had denied Plaintiff’s application to the property tax deferral program for the 2016–17 tax year because Plaintiff had not owned and lived in his home for five years. Plaintiff’s requested relief was “approval for property tax deferral.”

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<sup>1</sup> This Final Decision incorporates without change the court’s Decision, entered June 10, 2016. The court did not receive a statement of costs and disbursements within 14 days after its Decision was entered. *See* Tax Court Rule–Magistrate Division (TCR–MD) 16 C(1).

The department's Answer states that it is "now convinced," on the basis of information provided with Plaintiff's Complaint, that Plaintiff has owned his home since 2008 and lived in it since 2009. The department requests that the court "allow Plaintiff onto the deferral program as long as Plaintiff continues to meet all the requirements under ORS 311.666 to ORS 311.701."

Because the parties are in agreement that Plaintiff qualifies for the homestead property tax deferral program, this case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that Defendant Lane County Assessor is dismissed from this appeal and the caption is amended as set forth above.

IT IS FURTHER DECIDED that Plaintiff's Complaint is granted. Defendant Department of Revenue shall cancel its New Application Denial, dated March 28, 2016, and instate Plaintiff in the homestead property tax deferral program for the 2016-17 tax year.

Dated this \_\_\_\_ day of June, 2016.

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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 June 29, 2016.***