

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

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|----------------------------|---|-----------------------|
| SALLY MOSER, |) | |
| |) | |
| Plaintiff, |) | TC-MD 160225R |
| |) | |
| v. |) | |
| |) | |
| BAKER COUNTY ASSESSOR |) | |
| and DEPARTMENT OF REVENUE, |) | |
| State of Oregon, |) | |
| |) | |
| Defendants. |) | FINAL DECISION |

Plaintiff filed her Complaint on February 17, 2016, appealing Defendant Department of Revenue’s (the Department) Notice of Disqualification dated February 17, 2016. A trial was scheduled to be held by telephone on September 21, 2016. On August 23, the Department filed a Status Update stating, “Defendant has already changed Plaintiff’s deferral situation from ‘Disqualified Status’ under ORS 311.684(3) to ‘Inactivation Status’ under ORS 311.670(6) and the Plaintiff no longer faces immediate repayment of deferred tax and interest under ORS 311.684.” At the time for the scheduled trial, the parties agreed that the change in Plaintiff’s deferral status described in the Department’s Status Report resolved this appeal. The parties further agreed that no party should be awarded costs and disbursements. Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiff’s deferral status is changed from disqualified status to inactivated status.

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IT IS FURTHER DECIDED that no party is awarded costs and disbursements.

Dated this ____ day of September 2016.

RICHARD DAVIS
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 29, 2016.