

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

JEANNINE GUSKE,)	
)	
Plaintiff,)	TC-MD 160265R
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR)	
and DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendants.)	FINAL DECISION¹

This matter is before the court on Defendant’s Motion to Dismiss (Motion), filed August 11, 2016. Plaintiff filed her Complaint on July 18, 2016, requesting reinstatement of Homestead Property Tax Deferral, for property identified as Account P348938, because she “did not sell” the property. (Compl at 1.) In its Motion, Defendant agreed that Plaintiff “is the sole owner of her homestead as required under ORS 311.670(3)” and agreed that “Plaintiff’s homestead is eligible for deferral for the 2016 year, and [Defendant] has already initiated the process to pay her 2015/2016 property taxes to the county.” (Ans at 1.) Defendant Multnomah County Assessor has not appeared in this matter. Because the parties are in agreement, the case is ready for decision. Now, therefore,

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¹ This Final Decision incorporates without change the court’s Decision, entered August 23, 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).

IT IS THE DECISION OF THIS COURT that, as agreed by the parties, Plaintiff's homestead qualifies for Homestead Property Tax Deferral for the 2015-16 tax year.

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 13, 2016.