

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

THE ESTATE OF CLYDE BENTON)	
DREW, LINDA MCCRIGHT and ANMARIE)	
RUIZ as CO-PERSONAL)	
REPRESENTATIVES, and LINDAELLEN)	
MCCRIGHT, ANMARIE RUIZ, DALE)	
PAUL DREW, SHELLIE J. SMITH, COREY)	
DREW as THE HEIRS OF THE ESTATE,)	
)	
Plaintiffs,)	TC-MD 170033N
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION OF DISMISSAL¹

This matter came before the court on Defendant’s motion to dismiss the matter, filed with its Answer on March 7, 2017.

Plaintiffs filed their Complaint on January 26, 2017, requesting that Defendant withdraw the Dstraint Warrants it issued against the heirs of the Estate of Clyde Benton Drew. (Compl at 1, 3.) Defendant filed its Answer on March 7, 2017, stating that it “mailed Release of Transferee notices to Linda McCright, Anmarie Ruiz, Dale Drew, Shellie Smith, and Corey Drew on February 13, 2017 reversing the liable transferee determination.” (Ans at 1.) A case management conference was held on March 27, 2017, during which Plaintiffs’ counsel agreed that the matter could be dismissed because Defendant provided the relief requested by Plaintiffs. Now, therefore,

¹ This Final Decision of Dismissal incorporates the court’s Decision of Dismissal, entered March 29, 2017. In that Decision of Dismissal, the court noted that the parties discussed costs and disbursements and agreed to follow the procedures set forth in Tax Court Rule-Magistrate Division (TCR-MD) 16 for filing any request and objection. The court did not receive a statement of costs and disbursements within 14 days after its Decision of Dismissal was entered. *See* Tax Court Rule–Magistrate Division (TCR–MD) 16 C(1).

IT IS THE DECISION OF THIS COURT that, because Defendant has provided Plaintiffs with their requested relief and the parties are in agreement that this matter may be dismissed, Defendant's motion to dismiss is granted. Plaintiffs' Complaint is dismissed.

Dated this ____ day of April 2017.

ALLISON R. BOOMER
MAGISTRATE

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

This document was filed and entered on April 13, 2017.