

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

ORVEL V. HALL (DECEASED),	)	
	)	
Plaintiff,	)	TC-MD 130322D
	)	
v.	)	
	)	
LINN COUNTY ASSESSOR	)	
and DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
Defendants.	)	<b>DECISION OF DISMISSAL</b>

Plaintiff appeals Defendant’s Disqualification Notice Taxes Due and Payable, dated January 29, 2013. In his Complaint, Plaintiff requested “more time to get everything in order to be able to sale (*sic*) and for who’s living on the property to find a new place to live.”

A telephone case management conference was held on July 30, 2013. Toni M. Hall (Hall), Plaintiff’s daughter, appeared on his behalf. Kathy Stevens (Stevens), Operations and Policy Analyst, Property Tax Division, appeared on behalf of Defendant.

During the conference, Stevens explained Oregon’s Senior Citizen Property Deferral Program, stating that property taxes deferred on Plaintiff’s property are due because Plaintiff is no longer living at the subject property. Stevens stated that if the property taxes are not paid by August 15, 2013, Defendant will begin collection action. Hall stated that she is living at the subject property and has been paying property taxes since 2011. Hall stated that she did not know until she received Defendant’s letter in January 2013 that her father was a participant in the deferral program. Hall stated that she wants to work with a collection agent on a payment plan. Stevens stated that Defendant will send her a letter, explaining the collection process and providing a contact for Hall to discuss a payment plan.

At the conclusion of the conference, the court explained that the relief Plaintiff is seeking cannot be granted by the court. The court stated that it would dismiss Plaintiff's appeal. Now, therefore,

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

Dated this \_\_\_\_ day of July 2013.

---

JILL A. TANNER  
PRESIDING MAGISTRATE

***If you want to appeal this 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 Decision or this Decision becomes final and cannot be changed.***

***This Decision was signed by Presiding Magistrate Jill A. Tanner on July 31, 2013. The Court filed and entered this Decision on July 31, 2013.***