

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

ROBERT H. FLETCHER)	
and LORETTA E. FLETCHER,)	
)	
Plaintiffs,)	TC-MD 130406N
)	
v.)	
)	
LANE COUNTY ASSESSOR,)	
)	
Defendant,)	
)	
and)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant-Intervenor.)	DECISION OF DISMISSAL

This matter is before the court on Defendant-Intervenor’s Motion to Dismiss as Moot (Motion) filed August 13, 2013.

Plaintiffs filed their Amended Complaint¹ on July 17, 2013, challenging Defendant-Intervenor’s Deferral Account Inactivation notice (notice), dated April 22, 2013, inactivating Plaintiffs’ account from the Senior and Disabled Property Tax Deferral Program. (Ptf’s Am Compl at 4.) Plaintiffs did not identify their requested relief in either their original Complaint or their Amended Complaint. Plaintiffs do not assert that Defendant-Intervenor’s notice is in error, but request “special consideration * * * due to heart failure.” (Ptf’s Am Compl at 1 (emphasis omitted).)

On August 13, 2013, Defendant-Intevenor filed its Motion stating that “Plaintiff[s] ha[ve] been [] participant[s] in the Property Tax Deferral Program since 2011.” (Def-Inv’s Mot at 1.)

¹ Plaintiff’s original Complaint was filed July 10, 2013.

Defendant-Intervenor “inactivated [Plaintiffs’] account from deferral on April 22, 2013[,]” because Plaintiffs’ did not respond to Defendant-Intervenor’s request for recertification. (*Id.*) Based on Plaintiffs’ “explanation that they had not returned the requested information due to medical reasons” and based on information provided by Plaintiffs that “shows that they do continue to meet eligibility requirements[,]” Defendant-Intervenor reactivated Plaintiffs’ account “under the authority in ORS 311.681.” (*Id.*) Defendant-Intervenor requests that this “appeal [be] dismissed based on the fact that [P]laintiffs ha[ve] received the relief requested.” (*Id.*)

On August 16, 2013, a member of the court operations team telephoned Plaintiffs at the number provided on their Amended Complaint, but the telephone number did not work. As of the date of this Decision of Dismissal, the court has not received Plaintiffs’ response to Defendant-Intervenor’s Motion or any further communication from Plaintiffs. Al

Plaintiffs did not identify their requested relief. The only notice attached to Plaintiffs’ Complaint and Amended Complaint was Defendant-Intervenor’s notice, inactivating Plaintiffs’ account from the Senior and Disabled Property Tax Deferral Program. Defendant-Intervenor has now reactivated Plaintiffs’ account. The court is unaware of any further relief sought by

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Plaintiffs. Under such circumstances, the court concludes that Defendant-Intervenor's Motion to Dismiss as Moot should be granted. Now, therefore,

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

Dated this ____ day of August 2013.

ALLISON R. BOOMER
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 of Dismissal was signed by Magistrate Allison R. Boomer on August 22, 2013. The Court filed and entered this Decision of Dismissal on August 22, 2013.