

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

JAMES G. WRIGHT)	
and SUSAN M. WRIGHT,)	
)	
Plaintiffs,)	TC-MD 130421D
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION

This matter is before the court on Defendant’s request that the court “uphold the Department of Revenue’s Notice of Account Inactivation.” (Def’s Ans at 1.)

A case management conference was held on Monday, September 9, 2013.

James G. Wright (Plaintiff) appeared on behalf of Plaintiffs. Kathy Stevens (Stevens) appeared on behalf of Defendant.

During the conference, Plaintiff stated that he “mailed the requested information” to Defendant at the “end of March.” Plaintiff stated that he did not keep a copy of the information he mailed and had no proof of mailing. Stevens stated that Defendant did not receive any information from Plaintiff. She stated that because Defendant did not receive the recertification information within 65 days after the February 1, 2013, date of Defendant’s written notification, Plaintiffs were disqualified from the Senior and Disabled Deferral Program.

After further discussion, Stevens volunteered to send Plaintiffs a copy of the recertification form send to them in February 2013, and a cover letter explaining how Plaintiffs can request reconsideration by the Director of the Oregon Department of Revenue. The court explained that because Plaintiffs failed to keep a copy of the information they mailed to

Defendant and had no proof of mailing and Defendant had no record of receiving Plaintiffs' information the court would grant Defendant's request that the "court uphold the Department of Revenue's Notice of Account Inactivation." (Def's Ans.) Now, therefore,

IT IS THE DECISION OF THIS COURT that Defendant's action to inactive Plaintiffs' participation in the Senior and Disabled Deferral Program for the 2013 tax year is upheld.

Dated this ____ day of September 2013.

JILL A. TANNER
PRESIDING 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.

This Final Decision was signed by Presiding Magistrate Jill A. Tanner on September 19, 2013. The court filed and entered this Final Decision on September 19, 2013.