

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

SUZY ANN SAMUELSON,)	
)	
Plaintiff,)	TC-MD 170308N
)	
v.)	
)	
CLACKAMAS COUNTY ASSESSOR)	
and DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendants.)	FINAL DECISION¹

This matter came before the court on its own motion.

On September 26, 2017, Plaintiff filed her Complaint to appeal the Recertification Denial issued by Defendant Department of Revenue (the Department) on June 27, 2017. The notice stated that Plaintiff’s tax deferral for the property identified as Account 00001376 was inactivated because “the real market value of your property exceeds the limit for your county. The limit is based on the median real market value for properties in your county and the number of years you have lived on your property.” (Compl at 4.) In her Complaint, Plaintiff requested that she be “reinstated into the Senior/Disabled Property Tax Deferral Program for 2016 and 2017 and any additional fees or fines [be] removed due to the county assessors agreeing [her] house’s value is significantly lower than what they had on [her] property taxes.” (Compl at 3.) Plaintiff further requested that Defendants recognize that she took legal ownership of her house in 2008, not in 2011.

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¹ This Final Decision incorporates without change the court’s Decision, entered December 4, 2017. 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).

In its Answer, the Department stated that Plaintiff's 2016-17 property taxes have been, and continue to be, deferred. (Dept Ans at 2.) The Department further stated that it had reactivated Plaintiff's property tax deferral for the 2017-18 tax year because it corrected its records to show that Plaintiff's ownership of the house took effect April 9, 2008, and found "the homestead value was within the relevant value limitation." (*Id.*) The Department requested that Plaintiff's Complaint be dismissed, as "the issues appear to have been resolved." (*Id.* at 1.)

On November 6, 2017, the court held a case management conference, but Plaintiff failed to appear. During the conference, the Department's representative orally confirmed the statements made in its Answer. A representative for Defendant Clackamas County Assessor (the County) confirmed that Plaintiff's 2016-17 real market value had been reduced through a supervisory appeal to the Department and that the County reduced Plaintiff's 2017-18 real market value. Neither representative was aware of any fees or fines imposed on Plaintiff.

On November 9, 2017, the court issued an Order requiring Plaintiff to file a written response with the court within 14 days explaining why she failed to appear at the case management conference. The Order further instructed Plaintiff that, if she agreed with the relief provided by the Department, she may notify the court in writing or submit a signed stipulated agreement. The Order stated that if Plaintiff failed to respond within 14 days, the court would enter a Decision based on the Department's agreement to reinstate Plaintiff in the homestead property tax deferral program for the 2017-18 tax year. Plaintiff has not responded to the court's Order or otherwise communicated with the court. After considering the matter, the court adopts the Department's agreement in full. Now, therefore,

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IT IS THE DECISION OF THIS COURT that the Department will reinstate Plaintiff in the homestead property tax deferral program for the 2017-18 tax year.

Dated this ____ day of December, 2017.

ALLISON R. BOOMER
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 signed by Magistrate Boomer and entered on December 21, 2017.