

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

FRANK JULIUS MESPLIE,)
)
 Plaintiff,) TC-MD 110999C
)
 v.)
)
 JACKSON COUNTY ASSESSOR)
 and DEPARTMENT OF REVENUE,)
 State of Oregon,)
)
 Defendants.) **DECISION**

This matter is before the court on Defendant Department of Revenue’s Amended Answer, received by the court on May 24, 2012. In its Amended Answer, Defendant Department of Revenue stated “that in addition to [Plaintiff] having a reverse mortgage, [P]laintiff’s homestead remains ineligible for property tax deferral for tax year 2011/2012, because he had not continuously owned and lived in the homestead for five years prior to April 15, 2011.” (Def’s Am Ans at 1.)

A case management conference was scheduled for July 18, 2012. Plaintiff failed to appear. In response to the court’s letter, dated July 18, 2012, requesting that Plaintiff explain why he failed to appear and if he wanted to continue his appeal, Plaintiff wrote he was confused by the conference code procedure. (Ptf’s Ltr, July 23, 2012.) Plaintiff wrote that his sister “put” his name on property in 2007 and “it will be 5 years I own property by next March.” (*Id.*)

Because Plaintiff does not meet the statutory requirement of ORS 311.670(1)(a) that the property be his owner-occupied dwelling for at least five years preceding April 15 of the year in which the claim is filed, Plaintiff does not qualify for the Senior and Disabled Property Tax Deferral Program. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiff's appeal is denied.

Dated this ____ day of July 2012.

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 25, 2012. The Court filed and entered this Decision on July 25, 2012.