

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

ANTONIO LOZANO (DECEASED))	
and ANTONIA LOZANO,)	
)	
Plaintiffs,)	TC-MD 111038N
)	
v.)	
)	
WASHINGTON COUNTY ASSESSOR)	
and DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
)	
Defendants.)	DECISION OF DISMISSAL

This matter is before the court on Defendant Department of Revenue’s (the department’s) motion made by letter dated September 11, 2012, to dismiss the Amended Complaint of Plaintiff Antonia Lozano (Plaintiff) because the appeal has become moot.

Plaintiff filed her Amended Complaint on October 31, 2011, challenging the department’s inactivation of Plaintiff’s property tax deferral for property identified as Account R412583 under the Senior and Disabled Property Tax Deferral Program (deferral program) for the 2011-12 tax year. In support of its motion to dismiss, the department states:

“Subsequent to the case management hearing held on August 20, 2012, Ms. Lozano provided the department with her household income information, which showed she was under the income limit for eligibility in the deferral program. Consequently, the [department] has now determined that [P]laintiff’s homestead *is eligible* for deferral for the 2011/12 tax year, and has already initiated the process to pay her 2011/12 (and 2012/13) property taxes to the county. There remains no dispute regarding [P]laintiff’s eligibility for property tax deferral for the 2011/12 tax year, and this appeal should be dismissed as moot.”

(Def’s Ltr, Sept 11, 2012 (emphasis in original).) As of the date of this decision, Plaintiff has not filed a response to the department’s letter. After considering the matter, the court finds

that Plaintiff's appeal should be dismissed as moot because Plaintiff has received the relief requested. Now, therefore,

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

Dated this ____ day of September 2012.

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 document was signed by Magistrate Allison R. Boomer on September 24, 2012. The Court filed and entered this document on September 24, 2012.