

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

ARLEEN STALLINGS,)	
)	
Plaintiff,)	TC-MD 111087C
)	
v.)	
)	
COOS COUNTY ASSESSOR)	
and DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendants.)	DECISION OF DISMISSAL

Plaintiff appeals Defendant Department of Revenue’s Account Inactivation notice, dated August 31, 2011, denying Plaintiff’s request to continue in the Senior and Disabled Property Tax Deferral program (Program).

A case management conference was held March 19, 2012. Plaintiff appeared on her own behalf. Kathy Stevens (Stevens) appeared on behalf of Defendant.

During the conference, Stevens stated that the Oregon legislature made a change to the eligibility requirements of the Program, stating:

“(1) Property is not eligible for tax deferral under ORS 311.666 to 311.701 unless, at the time a claim is filed and during the period for which deferral is claimed:

(c) The homestead is insured for fire and other casualty.”

(Def’s Ans, filed Nov 29, 2011.) Plaintiff stated that she tried to get homeowners insurance but no one would come out nor insure the property. Stevens stated that there is no exception to the insurance requirement. Stevens provided Plaintiff with the telephone number of the Coos County Assessor, stating that Plaintiff can contact Coos County to work out a payment plan for their property taxes. Plaintiff stated that she is trying to sell her property and move closer to her daughter. Plaintiff thanked the court and Stevens.

Because the law requires that Plaintiff maintain homeowner insurance to be eligible to participate in the Program, Plaintiff currently does not qualify for the Program. The court has no jurisdiction to waive the homeowner insurance requirement. If Plaintiff obtains homeowner insurance on her property, Plaintiff can reapply for the Program. Now, therefore,

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

Dated this ____ day of March 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 document was signed by Presiding Magistrate Jill A. Tanner on March 21, 2012. The Court filed and entered this document on March 21, 2012.