

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

EDITH B. PATE,)
)
 Plaintiff,) TC-MD 111100D
)
 v.)
)
 MULTNOMAH COUNTY ASSESSOR)
 and DEPARTMENT OF REVENUE,)
 State of Oregon,)
)
 Defendants.) **DECISION OF DISMISSAL**

Plaintiff appeals Defendant Department of Revenue’s Notice of Account Inactivation, dated September 27, 2011.

A case management conference was held on April 12, 2012. Brian L. Ray (Ray), Plaintiff’s grandson, appeared on behalf of Plaintiff. Kathy Stevens (Stevens) appeared on behalf of Defendant Department of Revenue.

Ray stated that Plaintiff agrees that the subject property’s real market value is not “at issue.” Ray stated that, because his grandmother is 105 years of age, Plaintiff is requesting that “an exception [be] made based on her age” and that she be allowed to continue in the Senior and Disabled Property Tax Deferral Program, even though the real market value of the subject property exceeds the allowable real market value limit because it is more than 200 percent of the county median real market value. Stevens stated that there are no age exceptions stated in the applicable statutes, ORS 311.666 to 311.701. The court explained that “[i]n the construction of a statute, the office of the judge is simply to ascertain and declare what is, in terms or in substance, contained therein, not to insert what has been omitted, or to omit what has been inserted * * *.” ORS 174.010.

Because the court has no jurisdiction to grant the relief Plaintiff is seeking, Plaintiff's appeal is dismissed. Now, therefore,

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

Dated this ____ day of April 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 April 13, 2012. The Court filed and entered this document on April 13, 2012.