

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

JEAN ROUDEBUSH)
and ELDON ROUDEBUSH,)
)
Plaintiffs,) TC-MD 111152D
)
v.)
)
LANE COUNTY ASSESSOR)
and DEPARTMENT OF REVENUE,)
State of Oregon,)
)
)
Defendants.) **DECISION OF DISMISSAL**

Plaintiffs appeal Defendant Department of Revenue’s Account Inactivation notice, dated September 1, 2011, denying Plaintiffs’ request to continue in the Senior and Disabled Property Tax Deferral program (Program).

A case management conference was held January 31, 2012. Plaintiffs appeared on their 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 22, 2011.) Plaintiffs stated that they do not have money to pay for homeowners insurance. Stevens stated that there is no exception to the insurance requirement. Stevens provided Plaintiffs with the telephone number of the Lane County Assessor, stating that Plaintiffs can contact Lane County to work out a payment plan for their property taxes. Plaintiffs thanked the court and Stevens.

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

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

Dated this ____ day of February 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 February 3, 2012. The Court filed and entered this document on February 3, 2012.