

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

CONNIE CENECA,)
)
Plaintiff,) TC-MD 120049N
)
v.)
)
DEPARTMENT OF REVENUE,)
State of Oregon,)
)
Defendant.) **DECISION OF DISMISSAL**

Plaintiff appeals Defendant’s Disqualification Notice Taxes Due and Payable, dated November 22, 2011. A case management conference was held on March 21, 2012. Plaintiff appeared on her own behalf. Kathy Stevens (Stevens) appeared on behalf of Defendant.

During the conference, Stevens reviewed Defendant’s Answer, filed February 29, 2012, stating:

“DOR sent a Notice of Recertification Approval on November 4, 2011 and paid the 2011/12 taxes to Clackamas County on [Plaintiff’s] behalf.

“* * * * *

“The department was in error in originally qualifying [Plaintiff] for deferral. We have since changed her account status from “disqualified” to “inactive.” This has the effect of disallowing the property taxes from *future* deferral, but allows the amounts paid to the county in error to remain deferred. They are not yet due and payable.”

(Def’s Ans at 1-2) (emphasis added). According to Stevens, Plaintiff can make an application to defer her 2012-13 property taxes no later than April 15, 2012.

Because Defendant paid Plaintiff’s property taxes for tax years 2007-08 through 2011-12 and is no longer requesting payment from Plaintiff, there is no justiciable issue before the court. If Plaintiff applies no later than April 15, 2012, for property tax deferral for tax year 2012-13 and is denied, Plaintiff could appeal Defendant’s action to this court. Because that is a future action

that may or may not be taken by Defendant, the court has no jurisdiction at this time. Now, therefore,

IT IS THE DECISION OF THIS COURT that this matter be dismissed because Defendant's Disqualification Notice Taxes Due and Payable, dated November 22, 2011, has been withdrawn.

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 5, 2012. The Court filed and entered this document on April 5, 2012.