

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

DEAN C. MOORE,)	
)	
Plaintiff,)	TC-MD 120277N
)	
v.)	
)	
MORROW COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION OF DISMISSAL

Plaintiff filed his Complaint on April 9, 2012. Plaintiff’s Complaint identified the tax year appealed as “2011” and stated that the “order, letter, or notice is in error because Denial 6/30/11.” Plaintiff did not attach the “order or notice” appealed, as required by Tax Court Rule-Magistrate Division (TCR-MD) 1 B. The court sent two “Information Request Forms” to Plaintiff, on April 12, 2012, and May 16, 2012, requesting “a copy of the order, letter, notice, assessment, tax statement, or action from which you are appealing.” Plaintiff did not respond to either request. Defendant filed an Answer and Motion to Dismiss on July 5, 2012, requesting that this matter be dismissed because Plaintiff “has not stated what he was denied, no account was identified, and there was no relief identified.”

A case management conference was held on August 1, 2012. Carolyn L. Moore (Moore), daughter of Plaintiff with power of attorney from Plaintiff, appeared on behalf of Plaintiff. Greg Sweek (Sweek) appeared on behalf of Defendant. Moore stated that Plaintiff is 92 years old and that, in past years, he had received property tax deferral through the senior and disabled property tax deferral program. Sweek confirmed that Plaintiff had received property tax deferral for the 2010-11 tax year, but not for the 2011-12 tax year. Moore stated that she had discovered a written request for income information dated in June 2011 and that, upon discovering the request, she filed a response. Moore stated that Plaintiff had not received a notice of account

inactivation or notice of denial from the Oregon Department of Revenue. Moore stated that she called the Oregon Department of Revenue and was told to appeal to this court.

Sweek confirmed that Defendant has no responsibility for the senior and disabled property tax deferral program; that program is administered by the Oregon Department of Revenue under ORS 311.666 to 311.701. Defendant verbally moved for dismissal of Plaintiff's appeal because the action appealed by Plaintiff is that of the Oregon Department of Revenue, not Defendant. Moore did not ask to file an amended complaint, stating that she has no objection to the dismissal of Plaintiff's appeal because there is no evidence that Plaintiff is "aggrieved by the order, act, omission, or determination" of Defendant. TCR-MD 1 B. Thus, Defendant's motion to dismiss must be granted. Now, therefore,

IT IS DECIDED that Plaintiff's Complaint is dismissed.

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