

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

CAROLYN A. JULIAN,)	
)	
Plaintiff,)	TC-MD 130464N
)	
v.)	
)	
LAKE COUNTY ASSESSOR,)	
)	
Defendant)	
)	
and)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant-Intervenor.)	FINAL DECISION OF DISMISSAL

This matter is before the court on Defendant-Intervenor’s (the Department) Motion to Dismiss (Motion), filed December 5, 2013. As of the date of this Decision of Dismissal, Plaintiff has not filed a response to the Department’s Motion.

Plaintiff filed her Complaint on September 10, 2013, challenging the Department’s 2013 Recertification Denial for the Senior and Disabled Property Tax Deferral Program. (Ptf’s Compl at 2.) A case management conference was held on November 13, 2013, during which Plaintiff agreed to provide a copy of her deed to the Department by November 20, 2013. The Department agreed to file written recommendations by November 27, 2013, and Plaintiff agreed to file a written response to the Department’s recommendations by December 4, 2013.

On December 3, 2013, the Department’s representative filed a letter stating that she received some information from Plaintiff, but had further questions for Plaintiff. (Inv’s Ltr at 1, Dec 3, 2013.) The Department’s representative “tried numerous times to contact [Plaintiff], but was not successful in reaching her.” (*Id.*) On December 5, 2013, the Department filed its

Motion requesting that this “appeal [be] dismissed based on the fact that [P]laintiff has received the relief requested.” (Inv’s Mot at 2.) The Department explained that, after considering additional information received following the case management conference in this matter, the Department determined that Plaintiff’s “homestead is eligible for 100 [percent] deferral for 2013” and reactivated Plaintiff’s account. (*Id.*)

After considering the matter, the court concludes that the Department’s Motion should be granted because Plaintiff has received her requested relief. Now, therefore,

IT IS THE DECISION OF THIS COURT that Defendant-Intervenor’s Motion to Dismiss is granted. Plaintiff’s Complaint is dismissed.

Dated this ____ day of December 2013.

ALLISON R. BOOMER
MAGISTRATE

If you want to appeal this Final Decision of Dismissal, 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 Final Decision of Dismissal or this Final Decision of Dismissal cannot be changed.

This Final Decision of Dismissal was signed by Magistrate Allison R. Boomer on December 16, 2013. The Court filed and entered this Final Decision of Dismissal on December 16, 2013.