

refers to a “real and substantial controversy which is appropriate for judicial determination, as distinguished from [a] dispute or difference of contingent, hypothetical or abstract character.” *Black’s Law Dictionary* 865 (1990 6th ed). A justiciable controversy does not involve a dispute that is purely academic or moot.

Plaintiffs present a case that lacks a remedy. Consequently, the case is not appropriate or ripe for judicial review. Now, therefore,

IT IS THE DECISION OF THE COURT that the above-entitled matter is dismissed.

Dated this _____ day of March, 2001.

SALLY L. KIMSEY
MAGISTRATE

IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, FOURTH FLOOR, 1241 STATE ST., SALEM, OR 97301-2563. 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 SALLY L. KIMSEY ON MARCH 1, 2001. THE COURT FILED THIS DOCUMENT ON MARCH 1, 2001.