

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT
Property Tax

MARKEL RESEARCH and MARCI)
HEAD,)
) No. 010483C
) Plaintiffs,)
))
) v.)
))
) LINCOLN COUNTY ASSESSOR,)
))
) Defendant.) **DECISION**

This matter is before the court on defendant's Motion to Dismiss, filed May 11, 2001. Defendant asserts plaintiffs are no longer aggrieved because the assessor's office has reduced the real market value of the subject property, Assessor's Account No. P508875, from \$14,130 to \$0 pursuant to OAR 150-311.205(1)(c)(A). By their Complaint, plaintiffs had requested that the value be stricken from the tax rolls because the property no longer exists.

After reviewing the pleadings, the court finds the appeal is moot because the relief requested by the plaintiffs has been granted by the defendant.

IT IS THE DECISION OF THE COURT that plaintiffs' Complaint is dismissed as moot.

Dated this _____ day of June, 2001.

DAN ROBINSON
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 DAN ROBINSON ON JUNE 6, 2001. THE COURT FILED THIS DOCUMENT ON JUNE 6, 2001.