

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

JEANNE L. BARD, )  
 )  
 Plaintiff, ) No. 020975C  
 )  
 v. )  
 )  
 LANE COUNTY ASSESSOR, )  
 )  
 Defendant. ) **DECISION**

This matter is before the court on Plaintiff's written request, filed July 5, 2002, that the above-entitled matter be dismissed and that the court refund the filing fee. Plaintiff appealed the determination of the Department of Revenue to deny her application for senior citizen property tax deferral.<sup>1</sup> In her July 5 withdrawal letter, Plaintiff states she spoke with the Department of Revenue and that her problem has been solved. The court interprets that statement, coupled with the request for a refund of the filing fee, as a withdrawal of the appeal. Because the matter has been withdrawn, dismissal is in order.

Plaintiff has also requested that the court refund her filing fee. The filing fee in this case was \$25, as required by statute. ORS 305.490(1)(b).<sup>2</sup> The court will not refund the fee. Plaintiff may have withdrawn her appeal before any judicial proceedings were held, but the processing of the Complaint and service by the court on the Defendant involves the expenditure of human and financial resources. Once the Complaint is filed and the fee paid, the fee is generally nonrefundable. Such is the case in this appeal. Now, therefore,

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<sup>1</sup> Plaintiff named the Lane County Assessor as the Defendant in her Complaint. It appears that the proper party defendant should be the Oregon Department of Revenue. However, because Plaintiff has withdrawn her Complaint, that issue need not be resolved.

<sup>2</sup> All references to the Oregon Revised Statutes are to 2001.

IT IS THE DECISION OF THIS COURT that Plaintiff's Complaint is dismissed.

IT IS FURTHER DECIDED that Plaintiff's request for a refund of the filing fee is denied.

Dated this \_\_\_\_\_ day of August, 2002.

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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 AUGUST 21, 2002. THE COURT FILED THIS DOCUMENT ON AUGUST 21, 2002.**