

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

LORI ANN LANGSTON,)
)
 Plaintiff,) TC-MD 080019B
)
 v.)
)
 MARION COUNTY ASSESSOR,)
)
 Defendant.) **DECISION OF DISMISSAL**

This matter is before the court on Plaintiff's request to dismiss, filed April 30, 2008, asking that her Complaint be dismissed and accepting an option offered by Defendant.

This case involves residential property damaged by a fire in December of 2007. At the court's request,¹ the parties earlier discussed options available for tax relief. In its responsive filing of March 10, 2008, Defendant outlined three potential alternatives. As to "Scenario #3," Defendant proposed:

“The [Tax Court] appeal is withdrawn, and the 07/08 roll values are unchanged. The fire in December causes a proration of taxes for the last six months of the tax year based on the total loss of the residence valued at \$142,200 (Machine shed valued at \$6210 was not burned). **Adjusted taxes of 07/08 become approximately² \$1360, a reduction of \$280.**

With the entire residence value available for the 08/09 MAV adjustment, the MAV adjustment would be greatest. **The beginning 08/09 M50 assessed would be approximately \$37,030.”**

Defendant's Answer at 2. (Emphasis in original.)

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¹ See Order issued February 27, 2008.

² Defendant also cautions “[a]ll the above scenarios are estimates only. The values stated are not intended as the precise final values.”

In her request to withdraw this Tax Court appeal for the 2007-08 tax year, Plaintiff has clearly and unequivocally selected this third proposed option. The parties shall cooperate in the signing and filing of any necessary documents to effectuate this action. Now, therefore,

IT IS THE DECISION OF THIS COURT that Defendant shall take all steps necessary to provide Plaintiff the relief cited above; and

IT IS FURTHER DECIDED that this matter is dismissed.

Dated this _____ day of May 2008.

JEFFREY S. MATTSON
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 Jeffrey S. Mattson on May 16, 2008. The Court filed and entered this document on May 16, 2008.