

October 31, 1991, Plaintiff conveyed the property to "YAHWEH'S RETREAT, A Spiritually Based Trust." (Def's Mot for Sum J as to Standing and List of Exhibits, Ex I at 1.) The trust appears to be essentially a revocable living trust with Plaintiff as trustee.

In March 1993, the Internal Revenue Service (IRS) issued notices of federal tax liens on the subject property. Plaintiff did not contest those liens, and subsequently the IRS seized the subject property and sold it. By deed dated July 22, 1997, the IRS conveyed the property to two individual purchasers. Those purchasers brought a forceful eviction and detainer action in Douglas County to evict Plaintiff and obtain possession of the property. The purchasers then brought a quiet-title action. A judgment was issued quieting title in purchasers and denying Plaintiff's claims. Plaintiff appealed from that judgment to the Oregon Court of Appeals. That appeal has been dismissed and Plaintiff's petition for review by the Oregon Supreme Court was denied.

In order to have standing to appeal to the Regular Division of the Tax Court, the action of the assessor "must affect the property of the person making the appeal" or the person must "hold an interest that obligates that person to pay taxes."

ORS 305.570(1)(b).¹

At the time the assessor took action and the date that action became effective, i.e., July 1, 1996, Plaintiff appears to have had some interest in the property. However, due to subsequent events, Plaintiff lost any ownership interest in the property. Consequently, Plaintiff lost any basis for claiming standing to appeal to this division of the Tax Court. Now, therefore,

IT IS ORDERED that Defendant's motion for summary judgment as to standing is granted.

**THIS ORDER WAS SIGNED BY JUDGE BREITHAAPT AND FILED
AUGUST 25, 2003. IT IS A NONPUBLISHED ORDER.**

¹ All references to the Oregon Revised Statutes (ORS) are to 1997.