

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

LINH MINH THI TRAN,)	
)	
Plaintiff,)	TC-MD 130455D
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION

Plaintiff appeals Defendant’s “New Application Denial” letter dated July 30, 2013. (Ptf’s Compl at 1.) A case management conference was held on October 7, 2013. Plaintiff appeared through an interpreter. Bronson Rueda, Supervisor, Property Tax Division, appeared on behalf of Defendant.

In its Answer, Defendant recited four reasons Plaintiff’s 2013 application for property tax deferral was denied. Each reason was discussed at the case management conference.

First, Defendant denied the application because Plaintiff “must be receiving or be eligible to receive federal Social Security Disability benefits as of April 15 of the year for which deferral is claimed (ORS 311.668).” (Def’s Ans at 1.) During the case management conference, Plaintiff admitted that she is appealing the social security administration determination that she is not qualified to receive social security disability benefits. As of April 15, 2013, Plaintiff was not receiving or eligible to receive federal social security disability benefits.

Second, Defendant denied the application because the real market value of Plaintiff’s property exceeded “the limit for the county. (ORS 311.670).” (*Id.*) Defendant determined that “the limit for plaintiff[’s property’s real market value] is \$246,549 (110% of \$224,135). The 2012 RMV of plaintiff’s property was \$303,498, which is over the limit.” Plaintiff did not

dispute that the 2012 real market value of her property was \$303,498. She stated that “in Happy Valley, the assessor’s value is 20 percent more than real market value.” Plaintiff admitted that as of the date of the application she had not appealed the real market value.

Third, Defendant denied the application because there are multiple owners of the subject property (Plaintiff and two others) and there is no evidence that those individuals “reside at the property.” (Def’s Ans at 2.) Plaintiff offered no proof that all owners reside at the property.

Fourth, Defendant denied the application because the “income and asset worksheets were blank.” (*Id.*) Plaintiff offered no proof that she completed the entire application.

The parties discussed the application requirements and opportunity for Plaintiff to file an application for 2014.

Based on Plaintiff’s confirmation that as of the date she filed her application Plaintiff was not receiving social security disability benefits and that the real market value of her property on the 2012 -13 tax roll exceeded the allowable limit, Defendant’s denial was appropriate. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiff’s appeal is denied.

Dated this ____ day of October 2013.

JILL A. TANNER
PRESIDING MAGISTRATE

If you want to appeal this Final 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 Final Decision or this Final Decision cannot be changed.

This document was signed by Presiding Magistrate Jill A. Tanner on October 8, 2013. The court filed and entered this document on October 8, 2013.