

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

JAY D. BOWLIN,)	
)	
Plaintiff,)	TC-MD 130475D
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION

Plaintiff appeals Defendant’s denial of Plaintiff’s Senior and Disabled Property Tax Deferral Program (Program) application.

A case management conference was held on October 30, 2013. Plaintiff appeared on his own behalf. Kathy Stevens (Stevens) appeared on behalf of Defendant.

During the conference, the parties discussed Defendant’s determination that because Plaintiff had not “continually owned and lived in” his “home for five years” Plaintiff did not meet the Program’s statutory requirements. (Def’s New Application Denial, dated July 19, 2013.) Plaintiff stated that he and his wife built the home that he has lived in “since 1994.” Stevens stated that prior “to 2009, the property was in the name of Claire Bowlin.” (Def’s Ans, filed Oct 14, 2013.) Plaintiff acknowledged that Claire Bowlin was his wife until she died in 2010. Stevens stated that according to the “Yamhill County Assessor’s office * * * the earliest deed showing ownership by plaintiff was recorded November 19, 2009. This equates to (as of April 15, 2013) only three years of ownership. * * * In order for property to be eligible for deferral, the property must have been the homestead [owned by Plaintiff] * * * who files the claim for at least five years preceding April 15 of the year in which the claim is filed. ORS 311.670(1)(a).” (*Id.*)

Plaintiff requested time to locate a document showing that he had title to the property prior to 2009. The court granted his request, stating that he was to submit any additional information no later than November 29, 2013. As of this date, Plaintiff has not submitted any additional information.

Based on Defendant's information and Plaintiff's failure to submit additional information, Defendant's denial of Plaintiff's application for failure to meet the statutory requirements is upheld. Now, therefore,

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

Dated this ____ day of December 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 December 9, 2013. The Court filed and entered this document on December 9, 2013.