

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

EVERETT GOETTSCH	)	
and PATRICIA GOETTSCH,	)	
	)	
Plaintiffs,	)	TC-MD 110988N
	)	
v.	)	
	)	
JACKSON COUNTY ASSESSOR,	)	
	)	
Defendant,	)	
	)	
and	)	
	)	
DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
Defendant-Intervenor.	)	<b>DECISION</b>

Plaintiffs Everett and Patricia Goettsch filed their Complaint on September 16, 2011, challenging Defendant Jackson County Assessor’s Account Inactivation notice, dated September 1, 2011, inactivating property identified as Account 10981795 (subject property) from the senior and disabled property tax deferral program (the program) for the 2011-12 tax year because Plaintiffs “have a reverse mortgage” on the subject property. (Ptf’s Compl at 2.) Defendant-Intervenor Department of Revenue filed its Answer on October 21, 2011, stating that, in addition to having a reverse mortgage, Plaintiffs are not qualified to participate in the program for the 2011-12 tax year because Plaintiffs had not “owned and lived in the home” for at least five years as of April 15, 2011. (Inv’s Ans at 2.) Plaintiffs stated on their recertification that they had “owned and lived in the home only 4 years and 3 months as of April 15, 2011.” (*Id.*)

A case management conference was held in this matter on July 5, 2012, during which the parties discussed Plaintiffs’ appeal. Plaintiff Everett Goettsch (Goettsch) appeared on behalf of

Plaintiffs. Jennifer Mayne appeared on behalf of Defendant. Nina Englander appeared on behalf of Defendant-Intervenor. During the conference, Goettsch confirmed his previous statement that Plaintiffs had not owned and lived in the subject property home for five years as of April 15, 2011. He stated that Plaintiffs purchased the subject property in November 2011. Goettsch declined to submit any additional information or written arguments for the court’s consideration. This matter is now ready for decision.

In 2011, the Oregon legislature passed House Bill (HB) 2543 (2011), amending the requirements for participation in the program. Or Laws 2011, ch 723 §§ 1-32. HB 2543 (2011) amended ORS 311.670(1)<sup>1</sup> to state:

“Property is not eligible for tax deferral under ORS 311.666 to 311.701 \* \* \* unless, at the time a claim is filed and \* \* \* during the period for which deferral is claimed: 1 (a) [t]he property \* \* \* has been the homestead of the individual or individuals who file the claim for deferral for at least five years preceding April 15 of the year in which the claim is filed \* \* \*.”

Or Laws 2011, ch 723 § 3 (emphasis omitted).

During the conference on July 5, 2012, Goettsch confirmed that Plaintiffs purchased the subject property in November 2006 and had not, therefore, owned and lived in the subject property “for at least five years” as of April 15, 2011. The court finds that Plaintiffs do not qualify for the senior and disabled property tax deferral program for the 2011-12 tax year under ORS 311.670(1)(a). Under such circumstances, the court finds that Plaintiffs’ appeal must be denied. Now, therefore,

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<sup>1</sup> All references to the Oregon Revised Statutes (ORS) are to 2011.

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

Dated this \_\_\_\_ day of July 2012.

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ALLISON R. BOOMER  
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 Allison R. Boomer on July 18, 2012. The Court filed and entered this document on July 18, 2012.***