

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Property Tax

MICHAEL L. SAMPELS, SR. AND WENDY)
A. SAMPELS,)
) No. 000371D
Plaintiffs,)
)
v.)
)
MARION COUNTY ASSESSOR,)
)
Defendant.) **DECISION**

A case management conference was converted to a trial on Wednesday, June 7, 2000. Mr. Michael Sampels appeared on behalf of plaintiffs. Mr. Jeff Procter, Appraiser, appeared on behalf of defendant.

STATEMENT OF FACTS

Mr. Sampels stated that he was seeking a war veteran's property tax exemption. He testified that he qualified for a service-connected disability as of October 30, 1996. He recounted how he was unable to get his name on the title to the manufactured home which is his and his wife's residence. Mr. Sampels stated that it was his understanding that his name must appear on the title in order to file an application for the war veteran's property tax exemption. Without his name on the title, Mr. Sampels concluded that his application for exemption would be denied.

Mr. Sampels did not make application for exemption in any tax year prior to tax year 2000-2001 when he was successful in having his name appear on the title to the manufactured home.

Mr. Procter stated that Mr. Sampels was not required to have his name on the title in order to qualify for the exemption. Mr. Procter stated that ORS 307.270(1) provides that "[p]roperty of the spouse of any such veteran where they are living together and occupying the same as their homestead shall be deemed the homestead of the veteran." Mr. Sampels stated that he has been occupying the manufactured home with his wife since their marriage in March 1995.

Mr. Procter told Mr. Sampels that the first year he could have qualified for the exemption was tax year 1997-98. He stated that Mr. Sampels' service-connected disability was determined after July 1, specifically October 30, 1996, and therefore he could not qualify for the 1996-97 tax year. Mr. Procter further stated that based on the letter from the Department of Veterans Affairs he believes that if Mr. Sampels had filed an application he would have qualified for the exemption for tax years beginning 1997-98 and later.

COURT'S ANALYSIS

In order to obtain a war veteran's property tax exemption, the qualifying war veteran must make an application no later than April 1 of the assessment year for which the exemption is claimed. ORS 307.260(1)(a). There are exceptions which do not apply in this case. The statute goes on to further state that "[i]f the claim for any year is not filed within the time specified, the exemption shall not be allowed on the assessment roll of that year." ORS 307.260(1)(b). The court must follow the law which unequivocally states that unless a claim is filed no later than April 1 the exemption cannot be allowed for that tax year.

Mr. Sampels is concerned that he was incorrectly advised. Unfortunately, there are no exceptions to the rule stated in ORS 307.260(1)(b). Regrettably, the court must dismiss plaintiffs' appeal. Plaintiffs could seek administrative review from the Oregon Department of Revenue, but the court has no opinion whether they would prevail.

CONCLUSION

IT IS THE DECISION OF THIS COURT that plaintiffs' appeal is dismissed.

Dated this _____ day of June, 2000.

JILL A. TANNER
MAGISTRATE

IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, FOURTH FLOOR, 1241 STATE ST., SALEM, OR 97310. 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 JILL A. TANNER ON JUNE 14, 2000. THE COURT FILED THIS DOCUMENT ON JUNE 14, 2000.