

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT

Property Tax

JUNE WALKER LAKE, )  
 )  
 Plaintiff, ) No. 000529E  
 )  
 v. )  
 )  
 CLATSOP COUNTY ASSESSOR, )  
 )  
 Defendant. ) **DECISION**

Plaintiff appeals defendant’s denial of her 1998-99 and 1999-2000 application for a property tax exemption for surviving spouses of war veterans. Trial on the matter was held June 20, 2000.<sup>1</sup> June Walker Lake appeared on her own behalf. Rochelle Stramiello appeared on behalf of defendant. For ease of reference herein, the parties are referred to as “taxpayer” and “the county.”

**STATEMENT OF FACTS**

Taxpayer’s husband was a war veteran who passed away August 14, 1997. In early 2000, taxpayer was in the county’s offices discussing an unrelated tax matter with Ms. Stramiello when Ms. Stramiello became aware that taxpayer was the widow of a war veteran. Ms. Stramiello advised taxpayer at that time about the exemption for surviving spouses of war veterans. Taxpayer submitted an application for the exemption and the county granted her application for the 2000-01 tax year. The county denied her application for the 1998-99 and 1999-2000 tax years because taxpayer did not submit a timely application. Taxpayer appeals requesting the exemption for the 1998-99 and 1999-2000

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<sup>1</sup> Although the proceeding began as a case management conference, the court converted the proceeding into a trial upon the agreement of the parties.

tax years.

## COURT'S ANALYSIS

ORS 307.260 sets forth the procedure for applying for a war veteran's property tax exemption. It states:

“(1)(a) Each veteran or surviving spouse qualifying for the [war veteran's exemption] **shall** file with the county assessor, on forms supplied by the assessor, a claim therefor in writing **on or before April 1** of the assessment year for which the exemption is claimed \* \* \* .” ORS 307.260(1) (emphasis added).

For tax years 1998-99 and 1999-2000, taxpayer did not file an application in a timely manner. Taxpayer argues she had no knowledge of the exemption program and wonders how she can be required to apply for an exemption she did not know existed at the time she was supposed to file an application.

Taxpayer certainly raises some legitimate concerns. The statute, however, does not require counties to advertise the exemption program or otherwise put into place an educational program for surviving spouses of war veterans. The statute simply requires that applications for the exemption be submitted by April 1 of the assessment year. ORS 307.260(1)(b) sets forth the consequences of a taxpayer's failure to file an application within the statutory time frame as follows:

“If the claim for any year is not filed within the time specified, the exemption **shall not be allowed** on the assessment roll for that year.” ORS 307.260(1)(b) (emphasis added).

The court recognizes that, if taxpayer had timely filed her application for tax years 1998-99 and 1999-2000, she would have received the exemption. The law is very clear, however, that if the application is not filed within the time specified, the exemption “shall not be allowed.”

## CONCLUSION

The court finds that the exemption for surviving spouses of war veterans must be denied if an application is not timely submitted. As a result, the court concludes taxpayer is not entitled to the exemption for tax years 1998-99 and 1999-2000. Now, therefore;

IT IS THE DECISION OF THIS COURT that the county's denial of taxpayer's application for a veteran's exemption for tax years 1998-99 and 1999-2000 is affirmed; and

IT IS FURTHER DECIDED that beginning with tax year 2000-01, taxpayer shall receive the exemption entitled to a surviving spouse of a war veteran who died from a service-connected injury or illness.<sup>2</sup>

Dated this \_\_\_\_\_ day of July, 2000.

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COYREEN R. WEIDNER  
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 COYREEN R. WEIDNER ON JULY 3, 2000. THE COURT FILED THIS DOCUMENT ON JULY 3, 2000.**

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<sup>2</sup> At trial, a dispute arose as to the exemption amount for tax year 2000-01. By letter filed June 29, 2000, the county advised it was allowing taxpayer's claim for a service-connected death exemption benefit.