

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT

Property Tax

RUTHE R. ADAMS,	)	
	)	
Plaintiff,	)	No. 000710D
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
STATE OF OREGON,	)	
	)	
Defendant.	)	<b>DECISION</b>

Plaintiff appeals the denial of her application for the Senior Citizen's Property Tax Deferral Program for the 2000-2001 property tax year. <sup>1</sup>

A case management conference was held on Wednesday, August 30, 2000. Ms. Ruthe Adams appeared on her own behalf. Ms. Debbie Saalfeld appeared on behalf of defendant.

During the conference, the statutory definition of household income was discussed. According to ORS 310.630(6) and (7)<sup>2</sup>, household income includes the aggregate income of the taxpayer received during the calendar year, including payments received by the taxpayer under the federal Social Security Act. Ms. Adams' total 1999 aggregate income including Social Security payments and income received from the sale of stock was close to \$29,000. In order to qualify for the Senior Citizen's Property Tax Deferral Program, the taxpayer's "household income, as defined in ORS 310.620 for the

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<sup>1</sup>Plaintiff incorrectly stated on her Complaint that she was appealing the 1998-99 tax year. Plaintiff's Complaint was orally amended during the conference.

<sup>2</sup> All references to the Oregon Revised Statutes are to 1999.

calendar year immediately preceding the calendar year in which the claim is filed" must be less than \$24,500. ORS 311.668(1)(a)(B). Ms. Adams' 1999 household income was in excess of the statutory limit.

Ms. Saalfeld stated that the legislature has increased the household income limit to \$27,500 for the 2001-02 tax year. In addition, Ms. Saalfeld stated that once a taxpayer qualifies for the program the annual income limit increases to \$32,000 per year.

The court asked Ms. Adams if she wanted to research the issue further. Ms. Adams stated that she is scheduled for surgery and would not like to pursue this issue any further. She will make application for the 2001-02 tax year. Ms. Saalfeld stated that Ms. Adams could telephone her if Ms. Adams had any questions.

Based on the statutory requirements and Ms. Adams' household income, the court advised Ms. Adams that it would deny her appeal. Now, therefore;

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

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

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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 SEPTEMBER 11, 2000. THE COURT FILED THIS DOCUMENT ON SEPTEMBER 11, 2000.**