

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

| | | |
|-------------------------------|---|-----------------|
| THOMAS SPEECHLEY, |) | |
| |) | |
| Plaintiff, |) | TC-MD 030828A |
| |) | |
| v. |) | |
| |) | |
| CLACKAMAS COUNTY ASSESSOR and |) | |
| DEPARTMENT OF REVENUE, |) | |
| STATE OF OREGON, |) | |
| |) | |
| Defendants. |) | DECISION |

Plaintiff appealed as to the assessment of property, identified by Account 00096050, for the 2003-04 tax year. He represented himself. Clackamas County appeared through Joe Honl and Department of Revenue appeared through Bobbie Barott.

I. STATEMENT OF FACTS

Thomas Speechley is a disabled veteran. He receives the exemption the State of Oregon provides for the residences of disabled veterans. This is the war veterans, surviving spouses, and dependent children provisions of ORS 307.250 to 307.300.¹

Another program is available for disabled Oregon citizens. This is not a program that exempts property from tax. Instead, it only defers property from tax. At a later day, the taxes previously deferred become due. This is the deferred collection of homestead property taxes set out in ORS 311.666 to 311.701.

During the course of this appeal Plaintiff announced that, although he wished to receive the veterans' property tax exemption, he was not interested in the deferral available to disabled citizens. Defendant stated that it had granted Plaintiff the veterans' exemption, and was satisfied that the exemption was proper.

¹ All references to the Oregon Revised Statutes (ORS) are to 2001.
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II. ANALYSIS

This consensus stands. Plaintiff holds his exemption. Plaintiff does not wish to have his property taxes deferred. Defendant is satisfied with this situation. There is no matter for the court to adjudicate.

III. CONCLUSION

Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiff shall continue to hold his veterans' property tax exemption. Any point as to deferral is moot.

Dated this _____ day of September, 2003.

SCOT A. SIDERAS
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 SCOT A. SIDERAS ON SEPTEMBER 18, 2003. THE COURT FILED THIS DOCUMENT ON SEPTEMBER 18, 2003.