IN THE OREGON TAX COURT MAGISTRATE DIVISION Property Tax

MIKELLE L. LOAR and GARRY C. LOAR,)
Plaintiffs,) TC-MD 030871C
V.)
LANE COUNTY ASSESSOR,)
Defendant.)) DECISION

Plaintiffs appeal Defendant's denial of a war veterans property tax exemption for the 2003-04 tax year. The property for which exemption is sought is identified in the county assessor's records as Account 1093200. Garry Loar (Loar), a qualifying veteran, was informed in February 2003 that he was terminally ill. Loar subsequently died in July 2003. According to a letter from the Department of Veterans Affairs dated February 7, 2003, Loar was rated as having a 100 percent service-connected disability. In the months leading up to his death, Loar resided in several assisted care facilities until June 2003, when he moved back home.

The exemption application, filed on or about June 6, 2003, was denied by Defendant because it was filed after the statutory due date. Defendant's letter of denial, dated June 11, 2003, instructs Plaintiffs to apply to the Director of the Department of Revenue (department) for hardship relief under ORS 307.475. Although it is not entirely clear to the court, it appears Plaintiffs did petition the department for relief and that the department forwarded the matter to the Tax Court.¹

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¹ A copy of a petition, dated June 17, 2003, is included in the materials received by the court, along with a Route Slip from the department dated June 25, 2003.

ORS 307.250² provides a partial property tax exemption for the property of certain qualifying war veterans and their unmarried surviving spouses. However, a taxpayer seeking such an exemption must file an application in writing on or before April 1. ORS 307.260(1)(a). The statute further provides for an extended deadline of May 1, provided the applicant submits a \$10 late-filing fee with the application.

ORS 307.260(1)(b). Plaintiffs' June 2003 application missed both deadlines. Defendant therefore acted in accordance with the law in denying the application.³ The court does not have the authority to reverse that decision or otherwise grant the exemption. The department may review an application for hardship relief under

ORS 307.475 and make a written recommendation to the county assessor to grant an exemption if it finds good and sufficient cause for the untimely filing. On the facts before it,

IT IS THE DECISION OF THIS COURT that Plaintiffs' appeal for a war veterans exemption is denied.

Dated this	day of September, 2003.

the court must deny Plaintiffs' appeal. Now, therefore,

DAN ROBINSON MAGISTRATE

IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, BY <u>MAILING</u> TO: 1163 STATE STREET, SALEM, OR 97301-2563; OR BY <u>HAND DELIVERY</u> 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.

² All references to the Oregon Revised Statutes (ORS) are to 2001.

³ The statute does provide for a partial exemption for the surviving spouse of a veteran, as long as the spouse remains unmarried, and the application need only be filed by the end of the tax year following the tax year in which the veteran dies. See ORS 307.250(1)(c) and ORS 307.260(4). Those provisions were technically inapplicable at the time the application was filed in this case because Garry Loar was alive at the time the application was filed and passed away after Defendant issued the denial letter.

THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN K. ROBINSON ON SEPTEMBER 30, 2003. THE COURT FILED THIS DOCUMENT ON SEPTEMBER 30, 2003.