

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

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

Dated this _____ day of September, 2003.

DAN ROBINSON
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.

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.**