

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

PATRICK A. DEAN and BRENDA M. DEAN,	)	
	)	
Plaintiffs,	)	TC-MD 060551C
	)	
v.	)	
	)	
COLUMBIA COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION OF DISMISSAL</b>

Defendant denied Plaintiffs’ application for the Oregon Active Military Service Members homestead exemption for the 2006-07 tax year. Plaintiffs filed an appeal in this court June 15, 2006. A case management conference was held August 3, 2006, by telephone. Brenda Dean (Brenda) appeared for Plaintiffs. Nancy Sullivan represented Defendant. The parties agree that Plaintiffs’ application was filed May 31, 2006. Defendant denied the application as untimely.

The homestead exemption at issue was passed by the Oregon Legislature in 2005. *See* House Bill 2945; Or Laws 2005, ch 520, § 3. The legislation was codified as ORS 307.286 and ORS 307.289.<sup>1</sup> The law, which first applied to the 2005-06 tax year, exempts from taxation up to \$60,000<sup>2</sup> of the assessed value for the homestead of certain qualifying members of the armed forces. *See* Or Laws 2005, Chap 520, Sec 3 (providing for a \$60,000 homestead exemption); Or Laws 2005, Ch 520, § 5 (providing for the exemption “for tax years beginning on or after July 1, 2005”); ORS 307.286(1) (providing for a \$60,000 homestead exemption). However, first-year applicants are required to file an application with the county assessor by “April 1 of the assessment year for which the exemption is claimed[.]” ORS 307.289(1). The

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<sup>1</sup> All references to the Oregon Revised Statutes (ORS) are to 2005.

<sup>2</sup> The exemption is indexed three percent each year beginning with the 2006-07 tax year. *See* ORS 307.286(2).

assessment year for the 2006-07 tax year was the 2006 calendar year. See ORS 308.007(1)(b).

As indicated above, Plaintiffs' application was not filed until May 31, 2006, roughly two months after the applicable deadline.

The court has no authority to waive the filing deadline or otherwise excuse an untimely filing. Brenda was advised that Plaintiffs could file an application with the director of the Oregon Department of Revenue by December 15, 2006, seeking a favorable recommendation for the exemption under ORS 307.475, the hardship statute. Now, therefore,

IT IS THE DECISION OF THIS COURT that this matter be dismissed.

Dated this \_\_\_\_\_ day of August 2006.

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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.***

***This document was signed by Magistrate Dan Robinson on August 23, 2006. The Court filed and entered this document on August 23, 2006.***