

IN THE OREGON TAX COURT
REGULAR DIVISION
Property Tax

LINH THI TRAN, MINH DUY TRAN & HUNG PHAM,)	
)	
Plaintiffs,)	TC 5203
v.)	
)	
DEPARTMENT OF REVENUE, State of Oregon,)	
)	
Defendant.)	ORDER GRANTING DEFENDANT'S MOTION FOR SUMMARY JUDGMENT

This matter is before the court on the motion for summary judgment filed by Defendant Department of Revenue (the department). The issue is the qualification of Plaintiffs (taxpayer) for deferral of property tax payment obligation under ORS 311.666 to 311.701 by reason of disability.¹

The record shows that taxpayer made application for the deferral program in April of 2013. Notwithstanding taxpayer's arguments to the contrary, the record shows without question that she had not been determined to be disabled by the Social Security Administration. That is the condition for participation in the deferral program.

In addition, the deferral program is not available if the value of the property in question is above statutory limits found in ORS 311.670(2). Here also, the record shows without question that the value of the property was in excess of the statutory limits. Accordingly, the motion of the department is granted. Now, therefore,

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¹ The court's references to the Oregon Revised Statutes (ORS) are to 2011.

IT IS ORDERED that Defendant's Motion for Summary Judgment is granted; and

IT IS FURTHER ORDERED that Plaintiff's deferred filing fee of \$252 is waived.

Dated this ____ day of May, 2014.

Henry C. Breithaupt
Judge

***THIS DOCUMENT WAS SIGNED BY JUDGE HENRY C. BREITHAUPT ON
MAY 12, 2014, AND FILED THE SAME DAY. THIS IS A PUBLISHED DOCUMENT.***