

IN THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON

FILED
AT...
O'CLOCK
DEC 21 1979
CLERK OF
LANE COUNTY
DEPUTY

ORDER N O. 79-12-19-1

IN THE MATTER OF APPROVING
AN UNTIMELY FILED TAX EXEMPTION
BASED ON HARDSHIP IN ACCORDANCE
WITH ORS 307.475

The Director of the Oregon Department of Revenue having found that tax relief should be granted on the basis of hardship for the account shown below and in the amount below, and the Assessor having agreed with the Director's recommendation, it is hereby

ORDERED that the hardship exemption requested for the account below is hereby approved as follows:

Account #	1213089
Tax Year(s)	1979-80
Assessed Value	\$47,180

The Director of the Department of Assessment and Taxation is hereby ordered to reduce the assessed value from \$47,180 to \$39,680.

Adopted this 19th day of December, 1979.

BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON

By Vance L. Freeman
Vance L. Freeman, Chairman

So approved for the following reasons:

Kathleen Ann Viscarra has requested that she be granted a veteran's widow's property tax exemption for the 1979-80 tax year.

Had the application been timely filed, the subject property would have been exempt. The petitioner has stated that she was unable to file on time because she was given incorrect information from Veteran's Services concerning her possible eligibility for the exemption.

Kathleen Viscarra has shown good and sufficient cause to accept her application for veteran's widow's exemption.

Kathleen A. Viscarra
2484 Benson Lane
Eugene, Oregon 97401

12/17/79
willard

William D. Fe...
Assessor

Date: December 6, 1979

REEL 99 PAGE 1084

cc: Stacey
County Council
10/23/79

STATE OF OREGON
Department of Revenue

In the Matter of the Appeal of)
()
Kathleen Ann Niccara)
(Name of Taxpayer))
for a recommendation that certain)
property values be stricken from)
the assessment and/or tax rolls on)
grounds of hardship for the)
1979-1980 Tax Year.)

PETITION TO DEPARTMENT OF REVENUE
FOR EXEMPTION OR CANCELLATION OF
TAXES WHERE FAILURE TO MAKE TIMELY
FILING WAS FOR GOOD AND SUFFICIENT
CAUSE.
(HARDSHIP SITUATION)

TO: The Director, Department of Revenue, Salem, Oregon 97310

In accordance with ORS 307.475, your petitioner, Kathleen A. Niccara
respectfully petitions the Department of Revenue, State of Oregon, for a
recommendation to the (Assessor) of Wasco County concerning
(Tax Collector)
certain real/or personal (indicate which is applicable) property assessments
for the 1979-1980 Tax Year.

Your petitioner respectfully states as follows:

I.

DESCRIPTION OF PROPERTY AFFECTED

17-23-17-3-1 2301 1-00 11113099

II.

SUMMARY OF HARDSHIP SITUATION

Petitioner bases this appeal upon the following facts:

(Please set forth all facts which support your petition. In particular, specifically show that (1) the failure to make a timely application was for good and sufficient cause, and (2) the property would have been exempt had there been a timely filing of a valid claim for exemption or cancellation of assessment.)

After inquiring at the Veterans Service in Eugene, I was told I was not entitled to any widows benefits since my husband did not die from service connected disability. The man said if he had been 100% disabled I would have been paid as his widow. My husband was 50% disabled at time of his death in April, 1976.

ATTACH ADDITIONAL PAGES IF SPACE IS INSUFFICIENT.

III.

PROPOSITIONS OF LAW

In addition to ORS 307.475 (hardship situations), your petitioner asserts and relies upon the following propositions of law (if any):

.....OR 302.120.....
.....
.....

WHEREFORE, your petitioner respectfully requests the Department of Revenue to set a time and place for a hearing and, thereafter, to issue a recommendation granting the relief requested herein and directing the proper

officers of Lane County to comply therewith.

Done at Eugene, Oregon this 22 day of October, 19 79.

DECLARATION

I, KATHLEEN ANN VISCARRA, declare under the penalties
(Petitioner or Attorney for Petitioner)

for false swearing as contained in ORS 305.990(4) that the contents of the
foregoing Petition for Recommendation are true,

Kathleen A. Viscarra
Signature

Title

Firm

Address:

KATHLEEN A. VISCARRA
Name

2484 BENSON LANE
Street

EUG. OR. 97401
City State Zip

683 - 1063
Telephone No.

OREGON DEPARTMENT OF REVENUE



STATE OFFICE BUILDING, SALEM, OREGON • 97310

November 26, 1979

cc: *Maury*
County Council
 11/27/79

William D. Bain, Director
 Department of Assessment and Taxation
 Public Service Building
 125 East Eighth Avenue
 Eugene, OR 97401

Kathleen Ann Viscarra has requested a veteran's widow's property tax exemption for the tax year 1979-80 on the grounds of hardship. The property is described in your records as Account 1213089.

Oregon Law (ORS 307.475) allows me to recommend relief when I find that the exemption would have been granted if (1) an application had been filed on time, and (2) there was good and sufficient cause for not filing by April 1.

Mrs. Viscarra has stated that she did not file on time because she was given incorrect information from Veterans' Services concerning her possible eligibility for the exemption. You have advised me that under normal circumstances the property would have been exempt.

If you agree with my recommendation to accept the late-filed claim, please forward it to the Lane County Commissioners for approval or rejection.

Robyn L. Godwin

Robyn L. Godwin
 Director

RLG:gv

cc: Kathleen Ann Viscarra