

# Property tax refund for 1973 due for renters

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If you live in a rented house, apartment, or privately owned fraternity, sorority, or cooperative, the State of Oregon owes you money.

"Every renter has a right to income tax relief unless the place he or she lives in is not subject to property taxes," according to Neil Robblee, staff attorney for Oregon Student Public Interest Research Group (OSPIRG).

This means that all renters except those living in dormitories, married student housing, University owned cooperatives, or other publicly owned housing, are eligible for refunds on their 1973 state income tax. Refund forms (Form 70-R) will be included in 1973 Oregon income tax packets.

### Income tax not a factor

Robblee emphasizes the fact that "even if you pay no income tax at all, you are still eligible for a refund for rent you have paid in 1973." People not filing tax returns must fill out and mail form 70-R to receive a refund on rent paid during the year.

The new tax break for renters applies to all rent paid since January 1, 1973, but not to cleaning deposits or other non-rent payments. In order to get the refund, renters must attach a property tax refund claim (Form 70-R) to their 1973 state income tax return. A rent certificate from the landlord must also be attached.

Landlords are obligated under the new law to provide rent certificates to all people who have rented from them during 1973. If the landlord has not supplied a certificate, the renter should request one.

Since the new law applies to all rent paid in 1973, renters should get certificates from their current landlord, and from any other landlord whose housing they have occupied in 1973.

If a renter shares a house or an apartment with other people, only the person with the lowest 1973 income should file for the refund. It is that person's responsibility to divide the refund with his present or former roommates.

Married couples, however, must file on the basis of all income, taxable or not.

Because students often live in different locations and with different roommates during the year, the process can become complicated. The following example should help to clarify the problems involved.

Suppose John Student lived in Eugene with two other people during the winter and spring terms of 1973, lived in Portland with his parents during the summer, and is now living with two different roommates during the fall term of 1973.

John is eligible for refunds on rent paid during the winter, spring and fall terms of 1973. He is not eligible for a refund on summer housing because he lived with his parents. (If they are renters, they are eligible for a refund on their own.)

John must talk with his two roommates from winter and spring terms and decide who had the lowest income in 1973. That person then attaches the property tax refund claim to his 1973 state tax return when he files it after January 1, 1974. When he receives the refund, he must split it with his former roommates. Only one person per household may file a refund claim.

John must repeat the same process with his current (fall term 1973) roommates.

### Filer should have lowest income

Now suppose John has a lower 1973 income than any of his old or current roommates, or has no income at all. If this is the case, he includes property tax refund claims for the winter and spring term housing and fall term housing, along with rent certificates from both landlords.

When he gets the refund, it must be divided among himself, his two old roommates and his two new roommates. It is John's responsibility to figure out what proportion of the refund goes to each person.

Most students are eligible for the new tax break, which was created to give property tax

## Analysis

relief to renters who pay property tax indirectly through their rent. (Property owners already receive property tax relief through an income tax refund.)

Only those students who are non-residents and who will not be returning to an Oregon school after January 1, 1974 are ineligible for relief.

The new tax relief program will give renters an income tax refund of up to \$245 or 17 percent

of their 1973 rent, whichever is less, depending on the 1973 earnings of the renter who files the claim.

The reason the person with the lowest income in the household should apply for the refund is that he or she will get back a larger refund than other roommates with higher incomes.

### Memorandum sent out

OSPIRG sent a memorandum to fraternities, sororities, and private cooperatives informing them of the new law. As "landlords," the owners of such housing must provide each renter with a rent certificate. Each fraternity, sorority, or co-op member then attaches it to a refund claim which is filed with his or her state income tax.

Renters in such housing can only claim that amount of their total payment that goes for rent.

Payment for food, cook's wages, deposits and advance payments may not be claimed.

### Greeks, co-ops exempt for 1973

The tax break applies to fraternities, sororities and co-ops only for 1973 rent. After January 1, 1974, all such living organizations are exempt from property taxes altogether if the property is owned by a non-profit corporation, rooms are rented exclusively to students or faculty members during the school year, and are rented regardless of race, creed, color, or national origin.

Persons with questions about the changes in tax law should write to the Department of Revenue, State of Oregon, Salem, Oregon 97310, or contact the ASUO Housing office, room 319 EMU, 686-3731.

# College faculty firings in South bring about litigation from ACLU

American Civil Liberties Union Foundation and ACLU of Mississippi filed suit in Federal District Court last week against the University of Southern Mississippi for dismissing faculty members directly or indirectly associated with campus chapters of the ACLU and the Progressive Student Association (PSA).

According to the ACLU's complaint, Sanford Wood, a philosophy professor, six weeks after he was appointed ACLU faculty adviser, was notified his contract would not be renewed for the 1973-74 academic year.

The campus ACLU chapter was formed a year ago after the U.S. Court of Appeals for the Fifth Circuit enjoined the University from continuing to ban the organization. Wood agreed to be adviser to the chapter because

the students could not find another faculty member who was willing to serve, the lawsuit says.

The other plaintiff in the case is author William Norwood, Jr., who was asked to resign in the summer of 1971. The previous fall, when Norwood was chairman of the English department, he had refused to obey an order to recommend dismissal of the faculty adviser to the PSA because he was "controversial."

ACLU charges the University with a broad "practice and

policy" of suppressing dissent. The lawsuit cites University surveillance of an ACLU chapter meeting and dismissal of all faculty members who attended, dismissal of all faculty advisers to the PSA, harassment of other politically active faculty members, and speaker bans.

The suit asks reinstatement of the two professors, damages of approximately \$70,000 apiece, and a court order restraining further University harassment of ACLU and PSA members, supporters and advisers.

## In campus planning subcommittee reports

# Planning awareness urged

The need for greater public awareness of the planning process was stressed as sub-committee progress reports were heard by the Campus Planning Committee during its luncheon session in 101 EMU yesterday.

The employment of the pattern language and diagnostic process adopted by the committee was also of concern to the group.

The new planning process outlined in "The Oregon Experiment" was submitted to University President Robert Clark for approval. The basis of the plan is the use of conceptual units called patterns in planning. Patterns are used to describe a variety of recurring situations on the campus, such as parking and university size.

Chairer Jerry Diethelm indicated that there was a need to develop a better community understanding of how the planning process works. He noted that student member John Meadows had submitted a letter recommending that steps be taken to inform members of the University community about patterns and how they are incorporated into the diagnostic and planning process.

One of the goals of the Open Spaces sub-committee is to help those proposing various

projects to use the patterns language, according to Thom Hacker, chairer of the group.

He noted that a proposal to add a porch and entrance to Lawrence Hall is one of the projects currently being reviewed by the sub-committee.

The suggestion of providing a public map showing locations of projects and other means of encouraging greater participation in the planning process were discussed.

Members of the neighborhood sub-committee noted that projects in the Amazon and Westmoreland housing areas have not been included as part of the committee's campus review. It was stated that the housing areas should be considered as part of the campus in the planning process.

Some members of the committee defended the current system, pointing out that all projects had to be approved by President Clark.

The housing projects fall under the review of the committee, said Diethelm. He added that the University needed campus-wide planning procedures and special areas should not be excluded.

In other business, reports were heard from sub-committees covering centennial projects, building rehabilitation, transportation, and building use.

## Review committee created for state board candidates

Gov. Tom McCall announced Monday the creation of a special review committee to interview 25 students nominated for two new positions on the State Board of Higher Education.

Named by the Governor were State Rep. Norma Paulus (R-Salem); State Sen. Keith Burbidge (D-Salem); Malcolm Bauer, associate editor, *The Oregonian* editorial page, representing Colleges for Oregon's Future; Elizabeth Myers of Salem, former schoolteacher and former secretary of the Portland Citizens' School Committee; and Ron Schmidt, the governor's administrative assistant. Bauer will serve as chairman.

The committee will meet on December 7, in the Governor's Conference Room in the Capitol to interview the students. The meeting will begin at 9 a.m.

The 1973 Legislature increased the size of the State Board of Higher Education from nine to 11 members, and specified that the two new members must be students. The Legislature also required the governor to consider nominations made by the eight undergraduate schools in the State System of Higher Education. The governor is empowered to choose from outside the list of names suggested, however.

The review committee will make recommendations to the governor following the interviews, and McCall will make the appointments in the following week.

The two new members will be sworn in at the Jan. 21 meeting of the Board of Higher Education.

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