

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Property Tax

KEITH A. WHITE,)	
)	
Plaintiff,)	No. 000306B
)	
v.)	
)	
MARION COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

A case management conference was held on June 26, 2000. Keith White participated on his own behalf. Rex Weisner represented the defendant.

At the request of the parties, that proceeding was converted to a trial. Sworn testimony was offered and arguments were made.

STATEMENT OF FACTS

In September of 1999 the county required that plaintiff's Salem street address change due to area property developments. Plaintiff's address was changed from 7761 Twin Fir Lane to 2063 Noble Fir Lane. Soon thereafter that changed again to 1751 Noble Fir Lane.

The Marion County Planning Department apparently did not notify the U.S. Postal Service or defendant of the final address change. Plaintiff did not independently advise defendant of his correct address until March of 2000.

On October 23, 1999, defendant mailed the 1999-00 real property tax statement to plaintiff's official address of record. The envelope was addressed to "7761 //
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Twen (*sic*) Fir Ln S, Salem, OR 97306." This was taken from Marion County records. The envelope was not delivered nor was it returned to defendant.

Much later, plaintiff discovered that he had not received a tax bill. He called defendant's office on March 7. He made payment on March 17, 2000. As a result of being past the November 15, 1999, deadline, he was initially assessed \$58.06 in interest. Later, an additional \$23 was added. Plaintiff seeks a refund of all interest charges.

COURT'S ANALYSIS

Real property tax payments were due by November 15, 1999.

ORS 311.505(1).

According to *Hood River County v. Dabney*, 246 Or 14, 423 P2d 954 (1967), it is presumed that every citizen knows that their land is taxable, that it will be assessed and taxed in due course, and that it is their duty to pay taxes timely.

The failure of a taxpayer to receive the tax statement shall not invalidate any assessment, levy, tax or proceeding to collect tax. ORS 311.250(2).

The tax and assessment statutes, at ORS 308.212(1), required plaintiff to notify the assessor within 30 days of the final address change. Had this occurred, the statement would have been timely received and paid. In the absence of such notice, defendant was obligated to rely on the address of record. That's the address that was used here. Plaintiff's reliance on the Planning Department to inform all affected governmental entities cannot excuse the taxpayer's independent duty to also provide defendant statutory notification.

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Under these specific facts, there is no error or omission by defendant as it

relates to the mailing of the 1999-00 tax statement. The interest charges are mandatory under these facts.

CONCLUSION

IT IS THE DECISION OF THE COURT that the appeal is denied. Dated this ____ day of July, 2000.

JEFF MATTSON
MAGISTRATE

IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, 1241 STATE STREET, FOURTH FLOOR, SALEM, OR 97310. YOUR COMPLAINT MUST BE SUBMITTED WITHIN 60 DAYS AFTER THE DATE OF MAILING OF THE DECISION OR THIS DECISION BECOMES FINAL AND CANNOT BE CHANGED.

THIS DOCUMENT WAS SIGNED BY MAGISTRATE JEFF MATTSON ON JULY 25, 2000. THE COURT FILED THIS DOCUMENT ON JULY 25, 2000.