

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT  
Property Tax

DANIEL BOYLE and MARY BOYLE,                    )  
  )  
  Plaintiffs,                    )        No. 011143A  
  )  
  v.                                     )  
  )  
WASCO COUNTY ASSESSOR,                        )  
  )  
  Defendant.                        )        **DECISION**

The issue in this appeal is the taxation, for the 2000-01 tax year, of a residence identified by Account No. 2482.

**STATEMENT OF FACTS**

The Boyles' home was destroyed by fire on June 21, 2001. An application for proration of property taxes under ORS 308.425 was received by the assessor on October 23, 2001. This application was denied by the assessor as having been filed too late.

**COURT'S ANALYSIS**

The law is clear. ORS 308.425<sup>1</sup> allows a proration for property destroyed by fire if application is made within 30 days of the calamity or June 30th, whichever is later. The Boyles' application was filed some three months past this limit. Another statute which touches the situation is ORS 308.428, which provides a July 1 reassessment of property destroyed during the first six months of the assessment year. While the August 1

---

<sup>1</sup>The application requirement is spelled out in subsection (2) of the statute and reads as follows:

“(2) Application for proration of taxes under subsection (1) of this section shall be made not later than the end of the tax year or 30 days after the date the property was destroyed or damaged, whichever is later.” ORS 308.425 (1999).

application date for this statute<sup>2</sup> is later than the limit of ORS 308.425, it is still too soon for the Boyles.

The Boyles, like others the court has heard from before, were individuals caught by demanding circumstances. The legislature, when it wrote the law, might have set out more liberal application provisions. However, the legislature has long been aware of the deadlines and their consequences, and chosen to leave the law unchanged. The court cannot expand the time limits so definitely set out. The application was too late.

### **CONCLUSION**

IT IS THE DECISION OF THIS COURT that this appeal must be denied.

Dated this \_\_\_\_\_ day of February, 2002.

---

SCOT A. SIDERAS  
PRESIDING MAGISTRATE

**IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, FOURTH FLOOR, 1241 STATE ST., SALEM, OR 97301-2563. 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 SCOT A. SIDERAS ON FEBRUARY 7, 2002. THE COURT FILED THIS DOCUMENT ON FEBRUARY 7, 2002.**

---

<sup>2</sup>The application requirement is spelled out in subsection (2) of the statute and reads as follows:

“(2) The person described in subsection (1) of this section shall file an application for assessment under this section with the county assessor on or before August 1 of the current year.” ORS 308.428 (1999).