

The court does not have the ability to provide the Zizaks the relief that they request. As owners of a floating home they were required, under ORS 308.290¹, to file the personal property tax return. ORS 308.296 imposes a penalty for the failure to do so.

There is an opportunity for a taxpayer to present facts showing all or a portion of the penalty should be lifted. The forum to consider these matters is the board of property tax appeals. The ability of the Tax Court to consider penalty waivers is limited to the context of the addition of omitted property to the roll under ORS 311.223. The Zizaks came too late, to the wrong place, for their appeal. The court cannot give them the relief that they request.

CONCLUSION

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

Dated this _____ day of July, 2002.

SCOT A. SIDERAS
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 JULY 12, 2002. THE COURT FILED THIS DOCUMENT ON JULY 12, 2002.

¹All references to the Oregon Revised Statutes are to 2001.
DECISION CASE NO. 020061A