

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

| | | |
|-----------------------------------|---|------------------------------|
| KNIGHT ADULT CARE HOMES and IRENE |) | |
| KNIGHT, |) | |
| |) | |
| Plaintiffs, |) | TC-MD 021166F |
| |) | |
| v. |) | |
| |) | |
| MULTNOMAH COUNTY ASSESSOR, |) | |
| |) | |
| Defendant. |) | DECISION OF DISMISSAL |

This matter is before the court on Defendant's motion to dismiss, filed with its Answer on October 22, 2002, requesting that the Complaint be dismissed.

This appeal concerns the real market value of Plaintiffs' property for the 2000-2001, 2001-02, and 2002-03 tax years. The property is identified in the Multnomah County tax records as Accounts R237431 and R237432. No petitions were earlier submitted to the county board of property tax appeals (BOPTA). The first and only complaint was filed with the Magistrate Division on October 1, 2002.

To contest assessed values, taxpayers typically must appeal to BOPTA by December 31 of each tax year.¹ ORS 309.100.² The parties agree that Plaintiffs did not timely appeal the years at issue.

The legislature has given the court limited authority to consider appeals when the party did not first appeal to BOPTA. ORS 305.288(3) states:

"The tax court may order a change or correction applicable to a separate assessment of property to the assessment or tax roll for the current

¹ The parties discussed a possible appeal to BOPTA for the 2002-03 tax year because the appeal period had not expired as of the date of the hearing held on November 25, 2002.

² All references to the Oregon Revised Statutes (ORS) are to 2001.

tax year * * * if, * * * the assessor or taxpayer has no statutory right of appeal remaining and the tax court determines that good and sufficient cause exists for the failure by the assessor or taxpayer to pursue the statutory right of appeal."

Good and sufficient cause is "an extraordinary circumstance that is beyond the control of the taxpayer." ORS 305.288(5)(b)(A). Further, good and sufficient cause "[d]oes not include inadvertence, oversight, lack of knowledge, hardship or reliance on misleading information provided by any person except an authorized tax official providing the relevant misleading information." ORS 305.288(5)(b)(B).

Plaintiffs offered no real reason for their failure to timely appeal. Consequently, the court cannot reach the 2000-2001, 2001-02, and 2002-03 tax years under the good and sufficient cause provision. Now, therefore,

IT IS THE DECISION OF THIS COURT that this matter be dismissed.

Dated this _____ day of June, 2003.

SALLY L. KIMSEY
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 SALLY L. KIMSEY ON JUNE 3, 2003. THE COURT FILED THIS DOCUMENT ON JUNE 3, 2003.