

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

ALL IN ONE AUTO BODY,)	
)	
Plaintiff,)	No. 021202D
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

This matter is before the court on Plaintiff's appeal of Defendant's garnishment of funds to pay personal property taxes, interest and penalties, and Defendant's assessment of late filing fee penalties.

A case management conference was held on Thursday, December 12, 2002. Mr. William Lally, Jr., owner of All in One Auto Body, appeared on behalf of Plaintiff. Mr. Chris Johnson appeared on behalf of Defendant.

During the conference, Mr. Johnson explained that personal property tax returns are due each year no later than March 1. Mr. Johnson submitted county records showing that Plaintiff filed its personal property tax returns after March 1 for tax years 1999, 2000, 2001, and 2002. For tax years 1999 and 2001, the county records show that the returns were received October 13, 1999, and November 8, 2001, respectively. In accordance with the statutory requirements, the county assessed a 100 percent late filing fee penalty. For tax year 2002, the county record stated that Plaintiff submitted its personal property tax return on August 16, 2002. The county assessed a 50 percent late filing fee penalty. Finally, for tax year 2000, Defendant's records stated that Plaintiff submitted its return on May 30, 2002. The county assessed a 5 percent late filing fee penalty. Mr. Lally stated that he does not have documentation to show that he submitted the personal property tax returns

by the due date. The court explained that without documentation there is no way to verify Plaintiff's claim that the returns were filed by March 1.

Mr. Johnson stated that the county will be mailing the personal property tax returns for tax year 2003 within the next few weeks. Mr. Johnson verified Plaintiff's address. In addition, Mr. Johnson gave Mr. Lally his telephone number and encouraged him to call if he had any questions or did not receive a personal property tax return form to file. Mr. Johnson reminded Mr. Lally that the form should be returned no later than March 1. Mr. Lally assured Mr. Johnson that he could complete the form within a few days of receipt. In addition, Mr. Lally stated that he would be listing the correct real market value of his property.

After further discussion with the parties, the court finds the case should be dismissed. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that this matter be dismissed.

Dated this ____ day of December, 2002.

JILL A. TANNER
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 JILL A. TANNER ON DECEMBER 31, 2002. THE COURT FILED THIS DOCUMENT ON DECEMBER 31, 2002.