

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

THOMAS GIVON and LINDA GIVON,)	
)	
Plaintiffs,)	TC-MD 030831C
)	
v.)	
)	
LANE COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

Plaintiffs appeal Defendant’s omitted property assessment for tax years 1999-2000, 2000-2001, and 2001-02. The property at issue is identified in the county assessor’s records as Account 0734937. The court heard argument on the matter on October 1, 2003. Thomas Givon (Givon) appeared for Plaintiffs and Thomas Frederiksen, a Lane County appraiser, appeared for Defendant.

In a letter submitted by Plaintiffs with the Complaint and incorporated therein by reference, Plaintiffs asked the court for the following: 1) to determine, to its satisfaction, the validity of the assessment; 2) for a three-year payment plan; and 3) for a waiver of interest during the course of the repayment. However, Givon stipulated to the validity of the omitted property assessment during the October 1, 2003, proceeding. Givon stated that he was not challenging the correction; just the payment terms. Plaintiffs therefore seek a legal ruling regarding the collection of the tax.

II. ANALYSIS

Property assessment and taxation is governed by state law. Omitted property assessments are made pursuant to ORS 311.216 to 311.229.¹ The imposition of the tax resulting from an omitted property assessment is “deemed imposed in the year or

¹ All references to the Oregon Revised Statutes (ORS) are to 2001.
DECISION TC-MD 030831C

///

years as to which the property was omitted.” ORS 311.226. Payment of the tax is governed by ORS 311.229, which provides, in relevant part:

“(1) When the taxes are added to an assessment or tax roll under ORS 311.216 to 311.232, the additional taxes shall be added to the tax extended against the property on the general property tax roll for the tax year following the current tax year, to be collected and distributed in the same manner as other ad valorem property taxes imposed on the property.”

For property tax purposes, the tax year in Oregon is a 12-month fiscal year beginning on July 1. ORS 308.007(1)(c). The correction in this case was made in May 2003, which was during the latter part of the 2002-03 tax year. Accordingly, under ORS 311.229(1), the taxes are added to the tax extended for the following tax year, which is 2003-04. That tax year begins on July 1, 2003, and the statement is to be mailed by the tax collector by October 25, 2003, as required by ORS 311.250(3). See also ORS 308.210, ORS 308.219, and ORS 311.105 - 311.115. At least one-third of the tax must be paid by November 15, 2003. ORS 311.505(1). Plaintiffs have not provided any legal authority for their request and the court is aware of none. In a case decided by this court last year, involving a similar correction under ORS 311.205 (clerical error), the county assessor’s office contacted the Department of Revenue, a state agency with general supervision of the property tax system in Oregon, to explore the payment plan issue and was informed that it had no administrative authority to grant such a request. See *Stelle v. Deschutes County Assessor*, OTC-MD No 020012D, WL 32102589 (Sept 24, 2002). Thus, the court has no statutory authority by which to grant the request and neither the county assessor nor the Department of Revenue has the administrative authority to allow a payment plan.

///

///

III. CONCLUSION

The court appreciates the difficulty presented by the addition to the current, regular annual property tax bill, of taxes related to prior tax years but, for the reasons set forth above, it cannot grant Plaintiffs' request for a payment plan. Now, therefore,

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

Dated this _____ day of October, 2003.

DAN ROBINSON
MAGISTRATE

IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, BY MAILING TO: 1163 STATE STREET, SALEM, OR 97301-2563; OR BY HAND DELIVERY TO: FOURTH FLOOR, 1241 STATE STREET, SALEM, OR. 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 DAN ROBINSON ON OCTOBER 16, 2003. THE COURT FILED THIS DOCUMENT ON OCTOBER 16, 2003.