

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

CHING LOI TANG and WO LING TAI,)	
)	
Plaintiffs,)	TC-MD 040086A
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

Plaintiffs appealed the assessment of omitted property taxes against their home, identified as Account R193505. A telephonic trial was held April 12, 2004. Ching Loi Tang appeared for Plaintiffs and presented their case. Defendant was represented by Dennis Wardwell, of its staff.

I. STATEMENT OF FACTS

Defendant assessed the land as if it was vacant. It was not. Instead, it was improved with a house, which has been Plaintiffs' home since they purchased it in 1998.

The house was added to the roll in January 2004 for the current tax year and the 1999-2000, 2000-2001, 2001-02, 2002-03, and 2003-04 tax years. Plaintiffs agreed that their home had escaped taxation. However, Plaintiffs strongly object to the amount of money now sought from them, asserting that it was not their mistake and that there is no way they can pay that much money.

II. ANALYSIS

This is not a situation where the court has any discretion. Plaintiffs certainly paid the sum set out on their tax statement each year; however, they had the responsibility of examining that tax statement for its accuracy. Although it is understandable that this task might be challenging

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for Plaintiffs, that fact cannot lift the burden now imposed for taxes that previously ought to have been paid.

This is not a situation that might be compared to a merchant who omits to bill for goods or services in a timely manner. Instead, it is simply not fair to all the citizens of the county who pay taxes to permit a few to be relieved of this burden due to a lapse by the assessor. That is the reason the Oregon legislature required that omitted property be assessed through ORS 311.216 through 311.232.¹

III. CONCLUSION

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

Dated this _____ day of June 2004.

SCOT A. SIDERAS
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 SCOT A. SIDERAS JUNE 16, 2004. THE COURT FILED THIS DOCUMENT JUNE 16, 2004.

¹All references to the Oregon Revised Statutes (ORS) are to 2003.
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