

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

VASILIIY PIPCHENKO,)	
)	
Plaintiff,)	TC-MD 040927A
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

Plaintiff appealed the correction of the roll as to his residence for the 1999-2000 through the 2003-04 tax years. The property is identified as Account R277666.

I. STATEMENT OF FACTS

Plaintiff has recently emigrated to this country. His English language skills are limited, and he is adjusting to important cultural differences. He has responsibly paid his property taxes.

Regrettably, an error occurred in the calculation of those taxes. The exception value, that is, the value of the house, was omitted. Plaintiff paid taxes on assessed values for the years at issue of \$29,600; \$30,480; \$31,390; \$32,330; \$33,290. These assessed values should have been \$116,570; \$120,060; \$123,660; \$127,360; and \$131,180. As a result, the amount of tax Plaintiff was requested to pay was too low. To correct this error, Defendant has now requested that Plaintiff make up the difference, and pay a total additional tax of \$7,863.58.

II. ANALYSIS

The court understands, and is sympathetic, with Plaintiff's situation. He received Defendant's demand for payment set out in the annual tax statement, and paid the sums demanded. Now Defendant wants more money, in fact a lot more money. It does not seem fair. This is particularly true in Plaintiff's situation. With his limited facility in English and brief experience with property taxation, it would be difficult for him to deduce that he was paying less tax than the law intended.

That being said, the court cannot relieve Plaintiff of his burden. The legislature has set out that when Defendant makes this sort of error, Defendant may correct the mistake. ORS 311.205.¹ The reason is because everyone must pay their share of tax, and it would be unfair to the many taxpayers who pay all their tax to permit a few to pay less than they ought because of a mistake by an assessor. Defendant's method of correcting the error complies with the statutory procedure set out in ORS 311.216 to 311.232. The only point that remains to be considered is that, in this particular instance, the correction of the error results in a great hardship to a taxpayer who may not deserve the burden. However, this court simply lacks the power to say that the legislature, when it wrote the law, was wrong when it did not provide relief to those caught in Plaintiff's situation. The appeal must be denied.

III. CONCLUSION

Now, therefore,

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

Dated this _____ day of December 2004.

SCOT A. SIDERAS
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE SCOT A. SIDERAS ON DECEMBER 7, 2004. THE COURT FILED THIS DOCUMENT ON DECEMBER 7, 2004.

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.

¹All references to the Oregon Revised Statutes (ORS) are to 2003.
DECISION TC-MD 040927A