

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

BROOKE L. CLARIDGE,)
)
Plaintiff,) TC-MD 040948B
)
v.)
)
MULTNOMAH COUNTY ASSESSOR,)
)
Defendant.) **DECISION**

Plaintiff appeals Defendant's imposition of interest charges and other fees due to the late payment of property taxes. The real property involved is identified as Account R233935.

A case management conference was convened on November 15, 2004. At the request of the parties, that proceeding was converted to a trial; sworn testimony was offered and arguments were made. Brooke L. Claridge participated on her own behalf; Patrice Kilmartin participated for Defendant. Additional time was allowed to receive written submissions; the record closed February 16, 2005.

I. STATEMENT OF FACTS

The subject property is a parking unit possessed by Plaintiff. Her nearby condominium unit is on a separate tax account. When Plaintiff changed her residence in the late-1990s, she did not notify Defendant of her address change. This should have been done pursuant to ORS 308.212(1).¹ Defendant mailed those annual statements to the address of record; they were not returned as undeliverable.

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¹All references to the Oregon Revised Statutes (ORS) are to 2001.

Five tax years are at issue: 1999-2000 through 2003-04. Plaintiff admits she did not timely pay the real estate taxes for these years. She stated since she did not receive a separate billing for this parking unit she was unaware that any taxes were due.

Plaintiff believes her first indication that payments had not been made was when she received a “Statutory Redemption Notice” dated June 8, 2004. Interest was charged in the amount of \$264.46; other fees were also imposed. Plaintiff seeks a refund of those charges.

II. ANALYSIS

ORS 311.505(1) provides that the first one-third of all property taxes due from a taxpayer “shall be paid on or before November 15[.]” ORS 311.505(2) provides that “[i]nterest shall be charged and collected on any taxes on property * * * not paid when due[.]”

ORS 311.250(2) states “[t]he failure of a taxpayer to receive the statement * * * shall not invalidate any assessment, levy, tax or other proceeding to collect tax.” Plaintiff’s oversight as to this obligation cannot serve to cancel the additional charges. Furthermore, an address change was required, but not made, when Plaintiff relocated to a different residence.

The Oregon Supreme Court has for a long time been of the opinion that “every citizen is presumed to have known that his land was taxable, that in due course it would be assessed, a tax levy extended against it, and * * * that it was his duty to timely pay his taxes.” *Hood River County v. Dabney*, 246 OR 14, 28, 423 P2d 954 (1967) (internal quotation marks omitted; citations omitted).

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III. CONCLUSION

Defendant's imposition of interest and related fees for these years was mandated by Oregon statutes and were computed properly. Now, therefore;

IT IS THE DECISION OF THE COURT that the appeal is denied.

Dated this _____ day of April 2005.

JEFF MATTSON
MAGISTRATE

This document was signed by Magistrate Jeff Mattson April 22, 2005. The Court filed and entered this document April 22, 2005.

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.