

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

SOUTHBROOK PROPERTIES)	
c/o MARJORIE LINCOLN,)	
)	
Plaintiffs,)	TC-MD 040956F
)	
v.)	
)	
MARION COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

Plaintiffs appeal Defendant’s imposition of interest charges for the late payment of 2003-04 property taxes on real property identified as Account R32680.

A case management conference was convened on January 27, 2005. At the request of the parties, that proceeding was converted to a trial; sworn testimony was offered and arguments were made. Barbara Griffin appeared for Plaintiffs; Rex Weisner participated for Defendant.

I. STATEMENT OF FACTS

Plaintiffs did not timely receive a tax statement for the 2003-04 tax year. As a direct result, they contend they were unaware that the annual taxes were due. Defendant mailed the statement to the address of record; it was not returned as undeliverable.

Plaintiffs state their first indication that payment had not been made was when they received a “Notice of Delinquent Property Taxes” dated July 15, 2004. Interest was charged in the amount of \$903.76. Payment in full was received on August 2, 2004. Plaintiffs now seek a refund of that interest paid.

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II. ANALYSIS

ORS 311.505(1)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 proceeding to collect tax.” Plaintiffs’ oversight as to this obligation cannot serve to cancel the additional charges.

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

III. CONCLUSION

Defendant's imposition of interest for the 2003-04 tax year was mandated by Oregon statutes and was 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.