

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

MARY L. WHITE, )  
 )  
 Plaintiff, ) TC-MD 041103D  
 )  
 v. )  
 )  
 DOUGLAS COUNTY ASSESSOR, )  
 )  
 Defendant. ) **DECISION OF DISMISSAL**

This matter is before the court on Defendant’s statement that Plaintiff’s appeal was untimely, submitted as part of its Answer, filed December 13, 2004. A case management conference was held January 18, 2005. Mary White appeared on her own behalf. Steve Gerlt, Deputy Assessor, appeared on behalf of Defendant.

The parties agreed that on or about August 20, 2003, Defendant notified Plaintiff by certified mail that it intended to add the value of her manufactured home to Plaintiff’s property tax assessment for tax years 1999-2000, 2000-2001, 2001-02, 2002-03 and 2003-04. Plaintiff acknowledged receipt of the letter and stated that within a few days she discussed the assessment with one of Defendant’s employees. After understanding that she did not need to pay the tax assessments for all prior years in one payment, Plaintiff decided not to appeal the assessment. More than a year later, in October 2004, when she received her property tax statement, Plaintiff filed her Complaint with the tax court.

During the conference, Plaintiff stated that she is appealing the assessment because she does not think it is “fair” for her to be assessed taxes that Defendant erroneously failed to assess in prior years. Plaintiff stated that for all prior years she annually paid the amount assessed to her. She did not know that the value of her manufactured home was not being assessed.

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Further, Plaintiff stated that she filed her Complaint because she does not have the financial resources to pay in full the amount assessed for those prior years.

With respect to Plaintiff's first claim that it is "unfair" to assess her taxes that Defendant failed to assess in prior years, the court reviewed with her the statutory provision enacted by the legislature. ORS 311.216(1)<sup>1</sup> provides that:

"Whenever the assessor discovers or receives credible information, or if the assessor has reason to believe that any real or personal property, \* \* \* has from any cause been omitted, in whole or in part, from assessment and taxation on the current assessment and tax rolls or on any such rolls for any year or years not exceeding five years prior to the last roll so returned, the assessor shall give notice as provided in ORS 311.219."

In this case, Defendant explained that when it discovered the value of Plaintiff's manufactured home was not being assessed, it gave proper notice and subsequently added the value of Plaintiff's manufactured home as exception value to the tax rolls for the maximum number of years permitted by statute. There is no evidence to suggest that Defendant's actions were contrary to the statute.

Plaintiff does not dispute the assessed value that is less than the purchase price she paid in 1998. She argues that the statute is unfair. The statute permits Defendant to make an assessment when it "discovers \* \* \* credible information \* \* \* that any real or personal property \* \* \* has from any cause been omitted" from the tax roll. *Id.* The court explained that Plaintiff's concern cannot be addressed by the court. She must look elsewhere to seek a change in the statute that permits the county to make an assessment for multiple years.

Plaintiff's second concern centers on her ability to pay the assessment. After receiving her property tax statement, she concluded that the assessment had to be paid in full by November 2004. During the conference, Defendant explained that Plaintiff is not required to pay the entire liability by November. Defendant suggested that Plaintiff contact Natalie in the county tax

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<sup>1</sup> All references to the Oregon Revised Statutes (ORS) are to year 2001.

collection department to discuss a payment plan. The court explained that interest will be charged at the statutory rate on any unpaid balance. Further, the court stated that payment issues should be directed to Defendant, not the court.

After explaining to Plaintiff that it cannot address the issues raised by her, the court stated that it would dismiss Plaintiff's appeal. Because the issues raised by Plaintiff cannot be addressed by the court, there is no need to rule on Defendant's allegation that Plaintiff's appeal was not filed within the period set forth in the statute. Now, therefore,

IT IS THE DECISION OF THIS COURT that this matter be dismissed.

Dated this \_\_\_\_\_ day of January 2005.

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JILL A. TANNER  
PRESIDING MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY PRESIDING MAGISTRATE JILL A. TANNER ON JANUARY 31, 2005. THE COURT FILED THIS DOCUMENT ON JANUARY 31, 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.**