

DIN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

STEPHEN J. BROCATO)	
and VICTORIA M. BROCATO,)	
)	
Plaintiffs,)	TC-MD 050061A
)	
v.)	
)	
MARION COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

Plaintiffs appealed the assessment of interest, and the loss of discount, for the 2004-05 tax year on property identified as Account R109889. Plaintiffs appeared and made their arguments. Defendant was represented by Rex Weisner, of its staff.

I. STATEMENT OF FACTS

Plaintiffs paid their property tax bill promptly when they received their tax statement; however, Plaintiffs did not receive their tax statement until after the time payment was due. The property to which the taxes were due was the residence of a member of Plaintiffs' family. According to Plaintiffs, for two years the tax statements were forwarded to their address. Plaintiffs, while certain they requested Defendant to revise the mailing address so they might receive the tax statement more directly, have no proof of that point.

In order to accommodate the needs of their child, Plaintiffs moved in September, which was the time the tax statements were being mailed. At that same time, two of Plaintiffs' parents died unexpectedly. That tax statement was sent to Baker, was forwarded to Halfway, and returned to Baker before it caught up with Plaintiffs.

II. ANALYSIS

There are good reasons that Plaintiffs were late in their payment of property taxes. However, when making its choices as to how taxes ought to be paid, the legislature made no

provision for circumstances which might excuse a property owner's late payment.

ORS 311.505.¹ The reasoning behind this choice is that all property owners know, or must be held to the standard that they ought to know, that property taxes are due in the fall, and that there is a sufficiently broad window between notice of the taxes due and the last date of payment to accommodate most emergencies. While Plaintiffs were extraordinarily burdened in the fall of 2004, the court has no basis to say those problems were so great as to excuse the failure to make a timely payment. Now, therefore,

III. CONCLUSION

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

Dated this _____ day of June 2005.

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 on June 10, 2005 . The Court filed this document on June 10, 2005.

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