

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

JOHN MICHAEL BEARD)
and MICHAELEEN S. BEARD,)
)
Plaintiffs,) TC-MD 050130A
)
v.)
)
LANE COUNTY ASSESSOR,)
)
Defendant.) **DECISION**

Plaintiffs appeal an issue regarding the payment of property taxes for the 2004 tax year upon property identified by Account 1215712. Plaintiffs appeared and made their arguments. Defendant was represented by a member of its staff.

I. STATEMENT OF FACTS

On November 10, 2004, Plaintiffs wrote two checks to Lane County for property taxes. The checks were for the entire amount of taxes due upon two properties located in Eugene. The first property is located at 2025 Chambers; the second is at 1887 Balboa Street.

Two months later, Plaintiffs, while balancing their checkbook, discovered that the check to pay the taxes due upon the Balboa property had not cleared. Plaintiffs contacted Defendant and learned that Defendant had no record of receiving the payment for the Balboa property. Plaintiffs immediately went to Lane County to pay the taxes due.

Plaintiffs are certain they dispatched both checks in the same manner. Plaintiffs have a history of paying their taxes when they are due. They had a sufficient balance in their account to cover their checks. Plaintiffs have come to this court asking for relief from the loss of discount and the imposition of interest.

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II. ANALYSIS

Plaintiffs give every indication of being citizens who responsibly perform their duties. Although that is to their credit, it does not give the court the ability to say that when Defendant did not receive a timely payment, that this may be without consequence. If Plaintiffs had submitted proof that they had mailed the payment on time, and if the proof was satisfactory to Defendant, then the late payment might be excused. ORS 305.820.¹ Short of that, the legislature has decided that it is the responsibility of taxpayers to pay bankable funds by a date certain, and that the consequences of a lapse is borne by property owners. See ORS 311.505(2). The appeal is denied.

III. CONCLUSION

Through misadventure or otherwise, Plaintiffs' otherwise exemplary payment history was interrupted. However, no provision in the law permits the court to overlook this lapse. Now, therefore,

IT IS ADJUDGED that this appeal must be denied.

Dated this _____ day of October 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 October 27, 2005 .
The Court filed this document on October 27, 2005.***

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