

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

SCOTT PARSONS)	
CENTURY MOULDING COMPANY.,)	
)	
Plaintiff,)	TC-MD 050136A
)	
v.)	
)	
HOOD RIVER COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

This appeal concerns the failure to timely file a personal property tax return for the 2004-05 tax year for property identified as Account 68168. Mr. Parsons appeared and made his arguments. Duane Ely presented the case for Defendant.

I. STATEMENT OF FACTS

Plaintiff did not file a personal property tax return when it was due. There were good reasons for that. It was Mr. Parsons' first year in business. He was very busy with suppliers and customers, with a staggering workload. Plaintiff would have the court remove the late filing penalty of \$721.52.

Defendant testified that it sent out notices stating the need to file returns, and a subsequent reminder.

Mr. Parsons' business subsequently failed.

II. ANALYSIS

The legislature knew, when it enacted the penalty for failing to timely file a personal property tax return, that there would be individuals such as Mr. Parsons who would be caught in trying circumstances. Nonetheless, the legislature chose to impose a penalty. The court cannot

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say that this choice violated Plaintiff's constitutional rights, which is what it would take to set aside the penalty. The appeal is denied.

III. CONCLUSION

Plaintiff's failure to file a personal property tax return when due is understandable.

However, the court does not have grounds with which to set the penalty aside. Now, therefore,

IT IS THE DECISION OF THIS COURT that the appeal is 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 26, 2005 .
The Court filed this document on October 26, 2005.***