

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

WILLIAM WHITE, WILLIAM WHITE,)	
and MIKE WHITE,)	
)	
Plaintiffs,)	TC-MD 050884A
)	
v.)	
)	
MORROW COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

Plaintiffs have appealed the disqualification of their property, identified as Account 05N2730-00111 R02658, from special assessment as lands in farm use for the 2005-06 tax year. William White appeared for Plaintiffs. Cyde Estes presented the case for Defendant.

I. STATEMENT OF FACTS

Plaintiffs stated that the 10 acres at issue are currently being leased to their neighbor, who raises livestock on the land. During installation of utilities for a nearby school, the fence was taken down, but subsequently replaced by the lessee.

Defendant sent Plaintiffs a letter requesting a history of how the subject property was used. As the response from Plaintiff lacked important information, Defendant chose to make an inspection of the land. Following the inspection, Plaintiffs were given notice of the pending disqualification on August 18, 2004, which was followed on April 21, 2005, with notice of the disqualification. On June 10, 2005, Plaintiffs requested an appeal form from Defendant. Defendant sent the form. The appeal was received by the Tax Court on October 14, 2005.

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II. ANALYSIS

The law is clear. ORS 305.280(1)¹ sets out a period of 90 days during which an appeal must be filed. The legislature chose 90 days as a long enough time for individuals, who may not have any previous experience in court proceedings, to come to grips with the situation and file the necessary document. This interval may, under some circumstances, be extended for a good and sufficient cause under ORS 305.288. However, the good and sufficient cause must be extraordinary, and beyond the control of the taxpayer. Plaintiffs have not presented any circumstances that demonstrate, for this 90 day period, an inability to file an appeal with this court. As a result, the court lacks the ability to hear Plaintiffs' appeal.

III. CONCLUSION

Now, therefore,

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

Dated this _____ day of February 2006.

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 February 15, 2006 . The Court filed this document February 15, 2006.

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

