

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

JOHN NGUYEN and MARY NGUYEN,)	
)	
Plaintiffs,)	TC-MD 060019A
)	
v.)	
)	
WASHINGTON COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

Plaintiffs have appealed the denial of their application for the proration of property taxes for the 2005-06 tax year. John Nguyen presented Plaintiffs' case. Defendant was represented by Diane Belt, of its staff.

I. STATEMENT OF FACTS

Plaintiffs' house burned down on March 22, 2005. Plaintiffs did not file the application to prorate their property taxes until January 6, 2006. No one told Plaintiffs of the need to apply sooner.

II. ANALYSIS

ORS 308.425¹ requires that the application for proration of property taxes due to fire must be filed within 30 days of the damage, or by June 30 of the tax year in which the damage or destruction occurred, depending upon which is the later. Plaintiffs filed their application too late.

This court has repeatedly examined situations identical to Plaintiffs, and decided that it lacked the power to extend the filing deadline, and that the legislature's choice to limit the period

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¹All references to the Oregon Revised Statutes (ORS) are to 2005.

during which taxpayers may file is a legitimate one. See *Fitzpatrick v. Clackamas County Assessor*, TC-MD No 020036C (Apr. 24, 2002); *Marlow v. Multnomah County Assessor*, TC-MD No 030060C (Apr. 22, 2003). That result has to apply here, for the same reasons.

III. CONCLUSION

Now, therefore,

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

Dated this _____ day of May 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 May 19, 2006. The Court filed and entered this document on May 19, 2006.