

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

OREGON DOME INC and LINDA T LLC,)	
)	
Plaintiffs,)	TC-MD 060547B
)	
v.)	
)	
LANE COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

Plaintiffs appeal Defendant’s imposition of interest charges and the loss of certain discounts¹ for the late payment of taxes on real property identified as Account 1683224. The years at issue are 2002-03 through 2005-06.

A case management conference was convened on November 21, 2006. Linda Boothe appeared for Plaintiffs. Gloria Rogers represented Defendant. The parties were given additional time to submit written information. Defendant filed materials on December 1, 2006. Nothing was received from Plaintiffs.

I. STATEMENT OF FACTS

The subject real property was purchased in February of 2001; its situs is 25331 Jeans Road in Veneta. The deed recited that all tax notices were to be sent to a location of 3215 Meadow Lane. That was property earlier leased by Plaintiffs. Later in 2001, Plaintiffs relocated to the Jeans Road property. Defendant was not then given notice of any address change for mailing tax statements.

Plaintiffs did not timely receive tax statements for the four tax years 2002-03 through 2005-06. They contend that, as a direct result, they were unaware that the annual taxes were due.

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¹ For payments in full by November 15 of each tax year.

Defendant mailed the annual statements to the address of record; apparently, they were not returned as undeliverable.

Plaintiffs' representative states the first indication that payment had not been made was when they received a "Notice of Delinquent Property Taxes" postmarked June 1, 2006. Interest was charged in the amount of \$11,575.66 and the lost discounts were \$1,208.96. Plaintiffs now seek cancellation of those additional sums.

II. ANALYSIS

ORS 311.505(1)² provides that the first one-third of all property taxes due from a taxpayer "shall be paid on or before November 15[.]" ORS 311.505(2) provides that "[i]nterest shall be charged and collected on any taxes on property * * * not paid when due[.]"

All address changes for tax purposes must be given to the tax assessor within 30 days of such change. *See* ORS 308.212. Such a mandatory notification was not made by Plaintiffs in this instance.

ORS 311.250(2) states "[t]he failure of a taxpayer to receive the statement * * * shall not invalidate any assessment, levy, tax, or proceeding to collect tax." Plaintiffs' oversight as to the address obligation cannot serve to cancel the additional charges.

The Oregon Supreme Court has for a long time been of the opinion that "every citizen 'is presumed to have known that his land was taxable, that in due course it would be assessed, a tax levy extended against it, and * * * that it was his duty to timely pay his taxes[.]' " *Hood River County v. Dabney*, 246 OR 14, 28, 423 P2d 954 (1967). (Internal citations omitted.)

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² All references to the Oregon Revised Statutes (ORS) are to 2005.

III. CONCLUSION

Defendant's imposition of interest charges and disallowance of the discounts for tax years 2003-04 through 2005-06 were mandated by Oregon statutes and computed properly. Now, therefore;

IT IS THE DECISION OF THE COURT that the appeal is denied.

Dated this _____ day of March 2007.

JEFFREY S. MATTSON
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 Jeffrey S. Mattson on March 1, 2007. The Court filed and entered this document on March 1, 2007.