

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

SAM LAPRAY and SARAH LAPRAY,)	
)	
Plaintiffs,)	TC-MD 060588D
)	
v.)	
)	
MARION COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION OF DISMISSAL

This matter is before the court on its own motion to dismiss for want of prosecution.

On Wednesday, August 16, 2006, a case management conference was held in the above entitled matter. Sam Lapray (Lapray) appeared on behalf of Plaintiffs. Rex Weisner (Weisner) appeared on behalf of Defendant.

During the conference, Lapray stated that on September 20, 2005, Plaintiffs wrote, and called Defendant, advising them of their change in mailing address. Lapray stated that he did not keep a copy of the letter written to Defendant, but he could provide a copy of the standard letter he sent to others advising of his change of address. Weisner stated that Defendant has no record of receiving either a letter or a phone call from Plaintiffs. As a result, Plaintiffs' property tax statement for tax year 2005-06 did not reach Plaintiffs in November 2005, or May 2006. Both statements were returned to Defendant. Plaintiffs received Defendant's Notice of Delinquent Property Taxes in late June 2006. Plaintiffs paid their property taxes on July 14, 2006.

Plaintiffs request that, because they did not receive a property tax statement from Defendant in November 2005, they should be allowed the three percent discount, and that the interest assessed for late payment should be waived. Weisner explained that it is the responsibility of the property owner to keep the county informed of their correct mailing address,

and that failure to receive a property tax statement does not “invalidate any assessment, levy, tax, or proceeding to collect tax.” ORS 311.250(2).¹ In its Answer, Weisner cited the Oregon Supreme Court case, *Hood River County v. Dabney*, 246 Or 14, 423 P2d 954 (1967) as follows: “Also, it is presumed that every citizen knows that their land is taxable, that it will be assessed and taxed in due course, and that it is their duty to pay taxes timely.”

Lapray suggested that the county should send two property tax statements, one to the actual property address and another to the property owner’s address of record. Weisner explained that the county does not think that duplicate mailings are a prudent use of resources. Lapray concluded that he did not want a trial and, because “it was a problem for the county to grant his request” he did not want to “waste everyone’s time.” Lapray then hung up his phone, leaving Weisner and the court on the telephone conference.

Because Lapray stated that he does not intend to continue his appeal, the court concludes the appeal should be dismissed. Now, therefore,

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

Dated this ____ day of August 2006.

JILL A. TANNER
PRESIDING 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 Jill A. Tanner on August 30, 2006. The Court filed and entered this document on August 30, 2006.

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