

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

ENG’S MANUFACTURED HOMES, INC.,)
)
Plaintiff,) TC-MD 070005D
)
v.)
)
MARION COUNTY ASSESSOR,)
)
Defendant.) **DECISION OF DISMISSAL**

Plaintiff appeals Defendant’s assessment of interest charges on late payment of its property taxes for tax years 1997-98 through 2005-06.¹

A case management conference held on Wednesday, February 21, 2007, was converted to a trial. Siu L. Eng (Eng), owner, appeared on behalf of Plaintiff. Rex Weisner (Weisner), Tax Office Supervisor, appeared of behalf of Defendant.

Eng wrote in her Complaint that Plaintiff purchased a “mobile home at 830 N. Main St. #32 Mt. Angel, Ore 97362 from Washington Mutual Bank on 6/2002. We missed to transfer the title.” Because the title was not transferred, Defendant sent all property tax statements for tax years 2002-03 through 2005-06 to the last known address: “Timothy C. Bagley C/O Washington Mutual Bank, PO Box 91006, SSC0362-MH8244980, Seattle WA 98111.” (Def’s Answer.) Weisner stated that none of the property tax statements were returned to the county as undeliverable. Unfortunately, Plaintiff never received property tax statements for any of the tax years under appeal.

Eng requests that the interest assessed on Plaintiff’s failure to pay property taxes for all tax years at issue be waived or reduced.

¹ Plaintiff verbally amended its Complaint to appeal the tax years stated above.

The court explained that it lacks the statutory authority to waive or reduce the interest lawfully assessed by Defendant. The court finds that because Plaintiff or its agent, Washington Mutual Bank, failed to notify Defendant of a change in ownership, Defendant cannot be held responsible for Plaintiff's failure to receive annual property tax statements. ORS 308.212(1)² provides that "[a]ny person who owns real property located in any county shall notify the county assessor for the county where the property is located of that owner's current address and, within 30 days of the change, shall notify the assessor of any change of address." Plaintiff failed to notify Defendant. Plaintiff owns a number of manufactured homes and admits that it "missed" transferring the title. As part of its ownership duties, Plaintiff is responsible for keeping track of its inventory, which includes transfer of title and payment of property taxes. Now, therefore,

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

Dated this _____ day of February 2007.

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 Presiding Magistrate Jill A. Tanner on February 26, 2007. The Court filed and entered this document on February 26, 2007.

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