

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

DESIGN CRAFT DOOR, INC.,)	
)	
Plaintiff,)	TC-MD 070157B
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

Plaintiff appeals concerning certain assessments relating to personal property destroyed by fire. At issue is Account P409886 for the 2006-07 tax year.

A case management conference was held May 7, 2007. Richard W. Miller, Attorney at Law, represented Plaintiff. David E. Nelson (Nelson), company president, participated. Richard F. Teague, Appraiser, appeared for Defendant. Subsequently, written submissions were received; the record closed July 20, 2007.

I. STATEMENT OF FACTS

Plaintiff's personal property was used in a manufacturing facility. It was destroyed by fire on June 25, 2006. Nelson explained that he did not submit an application for reassessment because he was unaware that one was required to be filed and because he was otherwise occupied dealing with the trauma of the loss. Plaintiff now appeals Defendant's failure to redetermine the subject property's value as of July 1, 2006.

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II. ANALYSIS

Plaintiff is concerned about the assessment of its property for tax year 2006-07. Under ORS 308.428,¹ Plaintiff could have applied for a determination of value as of July 1, 2006, which would have resulted in a negligible value for the 2006-07 tax year, and would have reflected the loss of the personal property. The value of those assets was included in the 2006-07 property tax statement because the fire occurred after the statutory assessment date, January 1, 2006. ORS 308.007 and 308.210(1).

The redetermination of value set forth in ORS 308.428 requires an application “on or before August 1 of the current year.” ORS 308.428(2).² In this case, the application was due on or before August 1, 2006. Plaintiff failed to file the requisite application. Unfortunately, the court lacks the authority to excuse or otherwise overlook the failure to file an application. The filing requirement is mandatory, and the deadline cannot be excused.

Unless there is a legislative change, harsh results, such as this instance, shall continue to occur. *See Luce Family Trust v. Lincoln County Assessor*, TC-MD No 060687D (Dec 5, 2006); *Bertagnolli v. Josephine County Assessor*, TC-MD No 020042C (Apr 19, 2002); and *Stens and Briece v. Clatsop County Assessor*, TC-MD No 010580C (Aug 21, 2001).

III. CONCLUSION

Plaintiff did not submit an application prior to the mandatory deadline. The court does not have the legal authority to waive the filing deadline or excuse Plaintiff’s failure to comply with the statutory time restrictions. Now, therefore,

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

² “Year” is defined as assessment year under ORS 308.007(1)(d) and “ [a]ssessment year” means calendar year.” ORS 308.007(1)(b).

IT IS THE DECISION OF THIS COURT that Plaintiff's appeal is denied.

Dated this _____ day of August 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 August 2, 2007.

The Court filed and entered this document on August 2, 2007.