

# TAXPAYER PAYMENT APPEALS POLICY/PROCEDURE

**(NOT ASSESSMENT APPEAL)**

**POLICY:** Cancellation of lost discount, interest or other charges associated with a tax delinquency may be made by the Tax Collector's office if failure to make timely payment is due to "reasonable cause and circumstances beyond the taxpayer's control".

**What is NOT "beyond the taxpayer's control"?**

Examples include but are not limited to:

- Placing the tax payment into a US Postal Service drop box or taking to local facility on the due date and not asking for a hand postmark and the payment is subsequently postmarked with a later date.
- Online payment not scheduled timely (most banks need 3-5 days to process)
- Confused about when property taxes were due
- Not receiving a statement
- Financial hardship
- "Always paid on time"
- On vacation and forgot to pay
- Forgot postage/insufficient postage
- Keying error when paying online
- Dog ate the bill

**What IS "beyond the taxpayer's control"?**

- A medical emergency involving the listed taxpayer on the last day to pay the taxes
- The death of an immediate family member occurs on the last day to pay the taxes
- Theft of mail while in the control of the United States Post Office or a Private Express Carrier

**Each request must stand on its own merit. The key is that the Tax Collector's office must be convinced beyond doubt that the late payment was beyond the taxpayer's control.**

**PROCEDURE:** Cancellation requests must be made on a "Property Tax Payment Dispute" form available online and in the Taxation office. Valid documentation which provides evidence that the taxpayer's payment was timely must be included with the form. The form and supporting documentation will be reviewed by the Tax Collector's office.

Requests must be made within 120 days of the original due date. Taxpayers will be notified of the Tax Collector's decision.

**APPEALS:** Should the taxpayer not accept the County Tax Collector's decision, they are able to appeal to the state. Additional information on this process (including applicable fees) can be obtained at:

Oregon Tax Court 1163 State Street Salem, OR 97301-2563

503-986-5650

Email Address: [tax.court@ojd.state.or.us](mailto:tax.court@ojd.state.or.us)

[https://www.courts.oregon.gov/  
courts/tax/Pages/default.aspx](https://www.courts.oregon.gov/courts/tax/Pages/default.aspx)



# JACKSON COUNTY

Oregon

TAXATION DEPARTMENT

PROPERTY TAX

Phone: 541-774-6541

Email: Taxation@jacksoncounty.org

PROPERTY TAX PAYMENT DISPUTE

FORM

**THIS IS NOT AN ASSESSMENT APPEAL FORM**

Name						
Address						
City		State		ZIP		
Phone ( )		Email:				
Tax Account Number (s)						
I wish to dispute the following:		Loss of discount	Interest	Fees Type _____		Other Type _____
Description of situation (attach additional page if needed)						
Back up documentation provided:						
Preferred Method for notification:		Mail			E-Mail	
Signature					Date	