

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT

Property Tax

ERNEST R. AND DORIS C. SESSOM,	)	
	)	
Plaintiffs,	)	No. 000819F
	)	
v.	)	
	)	
KLAMATH COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION OF DISMISSAL</b>

This matter came before the court on defendant's Motion to Dismiss, filed on July 26, 2000, requesting that the Complaint be dismissed. The court held a case management conference on September 26, 2000. Curtis Sorg appeared as the representative for plaintiffs. Ernest Sessom also appeared for plaintiffs. Linda Bacchi, appeared for defendant. Mike Long, Klamath County Tax Collector, also appeared for defendant. This appeal concerns plaintiffs' forest land and the interest imposed upon it for tax years 1996-97, 1997-98, 1998-99 and 1999-00.

Although this case was filed as a small claims matter, the subject matter is such that it should be a standard designation case. The court is converting it to a standard case and waiving the additional \$15.00 filing fee.

Plaintiffs loaned money to a lumber company. The loan was secured. The lumber company defaulted on the loan. The lumber company also did not pay certain state employment taxes and the property taxes for the years in question. Plaintiffs foreclosed on the loan. Plaintiffs have paid the employment taxes owed; the

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Department of Revenue waived the penalties and interest. Plaintiffs ask the same consideration for the interest relating to the property taxes.

ORS 311.505(2) governs the imposition of interest on late-paid property taxes. It states that

"[i]nterest **shall be charged and collected** on any taxes on property, other charges, and on any additional taxes or penalty imposed for disqualification of property for special assessment or exemption, or installment thereof not paid when due, at the rate of one and one-third percent per month, or fraction of a month until paid."

(Emphasis added.)

Plaintiffs appear to be decent, honorable people, trying to do the right thing. This situation is not of their making. However, defendant was required to impose interest by the statute cited above. The court finds that the defendant properly assessed the penalty pursuant to the statute.

IT IS THE DECISION OF THE COURT that the above-entitled matter be dismissed.

Dated this \_\_\_\_\_ day of October, 2000.

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SALLY L. KIMSEY  
MAGISTRATE

**IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, FOURTH FLOOR, 1241 STATE ST., SALEM, OR 97310. 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 SALLY L. KIMSEY ON OCTOBER 4, 2000. THE COURT FILED THIS DOCUMENT ON OCTOBER 4, 2000.**