IN THE MAGISTRATE DIVISION OF THE OREGON TAX COURT Property Tax

DONALD JINKS AND SANDRA JINKS,)	
Plaintiffs,)	No. 001214
V.)	
LANE COUNTY ASSESSOR,)	
Defendant.)	DECISION

This matter is before the court on plaintiffs' appeal of interest imposed for unpaid property taxes for tax years 1999-2000 and 2000-01. The property is identified as Lane County Assessor's Account No. 0047785. A trial¹ on the matter was held on February 14, 2001. Donald Jinks appeared for plaintiffs. Gloria Rogers appeared for defendant.

Plaintiffs did not receive property tax statements for the subject property for tax years 1999-2000 or 2000-01. By the time they became aware the property taxes had not been paid for two years, defendant had added \$285.45 in interest owing to the account. Plaintiffs do not dispute that they owe the taxes; they dispute only the interest. Mr. Jinks testified that he and his wife had been at the same address in Santa Rosa, California for many years. Prior year tax statements had been mailed to plaintiffs at the Santa Rosa address.

Ms. Rogers testified that a warranty deed had been recorded on the property in March 1999. In the section of the warranty deed that stated "send tax statements to," plaintiffs' address was correctly listed except that it said Santa Ana instead of Santa Rosa.

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¹This proceeding was originally convened as a case management conference. It was converted to a trial with the agreement of the parties.

Consequently, plaintiffs did not receive the tax statements. Plaintiffs called defendant in December 2000 and corrected the error.

Property owners are required by ORS 311.555 to furnish their correct address to their county tax collector. The warranty deed furnished an incorrect address. Through no fault of defendant, plaintiffs did not receive the tax statements and did not pay the taxes owed. When taxes are not timely paid, defendant was required by the operation of ORS 311.505(2) to impose interest. That statute provides that "[i]nterest **shall** be charged and collected on any taxes on property * * * 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.) Defendant properly imposed the interest.

IT IS THE DECISION OF THE COURT to	nat plaintiffs' appeal is denied.
Dated this day of February, 2001.	
	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 97301-2563. 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 FEBRUARY 22, 2001. THE COURT FILED THIS DOCUMENT ON FEBRUARY 22, 2001.

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