

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 that 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.