

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Timber Tax

JUDY A NAYLOR,	)	
	)	
Plaintiff,	)	No. 020003B
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
STATE OF OREGON,	)	
	)	
Defendant.	)	<b>DECISION</b>

A trial was held on July 18, 2002. Judy A. Naylor participated on her own behalf. Susan Hicks represented Defendant.

At issue are timber taxes and incidental charges assessed for the 1999 tax year.

STATEMENT OF FACTS

Plaintiff did not timely file a 1999 tax return for the Western Oregon Privilege Tax. An assessment was made based on the best information available to Defendant.

Defendant initially assessed a tax of \$924.13, with additional amounts for a 25 percent penalty (\$231.04) and interest (\$158.06). Plaintiff appealed to this court and sought review of the \$1,313.23 total charges.

At trial, Plaintiff modified her position. She agreed as to liability for the underlying tax of \$924.13. She seeks a waiver of the penalty and interest, in the amount of \$389.10. Plaintiff claims the charges are excessive.

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COURT'S ANALYSIS

The penalty and interest were properly imposed under ORS 321.560 (2) and 321.560(3)<sup>1</sup>. The sole issue is a request for waiver of these charges.

Such penalty and interest waivers are within the discretion of Defendant. After considering the evidence, the court finds the claim for relief must be denied. The remaining issue does not allege facts which bring the claims within the specialized jurisdiction of this court. See ORS 305.410.

No issue remains between the parties as to tax amounts. The request for reductions in statutory penalties may be presented by Plaintiff directly to Defendant, without the court's involvement.

#### CONCLUSION

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

Dated this \_\_\_\_ day of October, 2002.

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JEFF MATTSON  
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 JEFF MATTSON ON OCTOBER 23, 2002. THE COURT FILED THIS DOCUMENT ON OCTOBER 23, 2002.**

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<sup>1</sup> All references to the Oregon Revised Statutes (ORS) are to 1997.