

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

JAMES WILLIAM THOMAS and MARY ANN)
THOMAS,)
)
Plaintiffs,) TC-MD 030651B
)
v.)
)
DEPARTMENT OF REVENUE,)
STATE OF OREGON,)
)
Defendant.) **DECISION AND JUDGMENT**

Defendant took a warrant, for personal income taxes unpaid for the 1999 and 2001 tax years, to garnishment. Plaintiffs filed an appeal in this court.

The 1999 and 2001 tax years are outside the reach of the Tax Court. Although the underlying tax liabilities could have been heard by the court at the time they were taken to assessment, once they have advanced to garnishment the dispute must be heard by an administrative, rather than a judicial, forum. ORS 18.902.¹

At the time this matter was reviewed by the court, no assessment had been made against Plaintiffs for the 2000 tax year. Any appeal to this court as to 2000 is premature. Now, therefore,

IT IS ADJUDGED AND DECREED that this matter be dismissed.

Dated this _____ day of November, 2003.

SCOT A. SIDERAS
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE SCOT A. SIDERAS ON

¹ All references to the Oregon Revised Statutes (ORS) are to 2001.

NOVEMBER 12, 2003. THE COURT FILED THIS DOCUMENT ON NOVEMBER 12, 2003.