

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Property Tax

JAMES E. MATTHEWS and STEPHANIE L.)
MATTHEWS,)
)
Plaintiffs,) TC-MD 030819D
)
v.)
)
LANE COUNTY ASSESSOR,)
)
Defendant.) **DECISION AND JUDGMENT**

Plaintiffs appeal Defendant's Notice of Intention to Add Value Due to a Clerical Error for Account #1417490, dated April 16, 2003.

A case management conference was held in the above-entitled matter on Tuesday, August 5, 2003. James E. Matthews (Plaintiff) appeared on behalf of Plaintiffs. Tom Frederiksen, Appraiser, appeared on behalf of Defendant.

During the conference, the court reviewed Plaintiffs' request that Defendant should not be permitted to add the value of Plaintiffs' property to the tax roll when Defendant's error resulted in Plaintiffs' property not being properly assessed in tax years 1999-2000, 2000-2001 and 2001-02. The court asked Plaintiff if he thought Defendant had not followed the law. Plaintiff stated that he thought Defendant had followed the law. However, he thought it was "unethical" for Defendant to now bill him for Defendant's errors. The court explained that if Defendant follows the law the court cannot find for Plaintiffs. If Plaintiff would like the law changed, he should contact his legislators. The court explained that it must dismiss Plaintiffs' appeal. Now, therefore,

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IT IS ADJUDGED AND DECREED that Plaintiffs' appeal is dismissed.

Dated this _____ day of August, 2003.

JILL A. TANNER
PRESIDING MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE JILL A. TANNER ON AUGUST 8, 2003. THE COURT FILED THIS DOCUMENT ON AUGUST 8, 2003.