

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

SEAN MAGEE and VANESSA MAGEE,)
)
 Plaintiffs,) TC-MD 030912D
)
 v.)
)
 WASHINGTON COUNTY ASSESSOR,)
) **DECISION**
 Defendant.)

This matter is before on Defendant's request that the court deny Plaintiffs' appeal.

A case management conference was held on Monday, September 8, 2003. Sean Magee (Plaintiff) appeared on behalf of Plaintiffs. Debby Huggins appeared on behalf of Defendant.

During the conference, the parties discussed the facts of the case with the court. Briefly, when Plaintiffs purchased their personal residence their title company, First American, prepared a statutory bargain and sale deed incorrectly listing the address where all property tax statements should be sent. Defendant mailed the 2002-03 property tax statement to the address shown on the deed. After the property tax statement was returned to the county for a second time, Defendant was able to find the correct address and Plaintiffs finally received the property tax statement. Plaintiffs paid their property taxes but request that the interest and penalties they paid be waived.

After a discussion of Oregon's property tax law and the Soldier's and Sailor's Civil Relief Act of 1940, Plaintiff decided to write a letter to the Director of the Department of Revenue, requesting a waiver of the interest. The court advised Plaintiff that it would deny the appeal. Now, therefore,

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

Dated this _____ day of September, 2003.

JILL A. TANNER
PRESIDING MAGISTRATE

IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, BY MAILING TO: 1163 STATE STREET, SALEM, OR 97301-2563; OR BY HAND DELIVERY TO: FOURTH FLOOR, 1241 STATE STREET, SALEM, OR. 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 JILL A. TANNER ON SEPTEMBER 11, 2003. THE COURT FILED THIS DOCUMENT ON SEPTEMBER 11, 2003.