



security interest in the property, refers to the land as well as the manufactured home. It does not specifically refer to either account number.

Plaintiffs pay their property taxes through an escrow account with their mortgagor, Washington Mutual. The escrow account was set up to pay the taxes on Account 1578622 only. Thus, since their purchase of the property, Plaintiffs have not been paying the property taxes on Account 4248447.

Pursuant to the requirements of ORS 93.260,<sup>2</sup> the warranty deed directed that:

"Until a change is requested tax statements shall be sent to the following address:

"same as above"

The above information directed that the warranty deed be returned to "Donald M. Long" without a corresponding address. Accordingly, Defendant mailed the annual property tax statements to Plaintiffs at the situs address of 25780 Vera Lane, Veneta, Oregon 97487. Plaintiffs never received the statements; they receive their mail at a post office box.

Plaintiffs were unaware that they had not paid the property taxes on Account 4248447 until they refinanced the property. Indeed, they were unaware that the property included two tax accounts. They do not dispute the taxes; they ask only for relief from the interest charges.

## II. ANALYSIS

Property owners are required by ORS 311.555 to furnish their correct address to their county tax collector. The warranty deed did not furnish an 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 is required by the operation of ORS 311.505(2)

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<sup>2</sup> Unless otherwise noted, all references to Oregon Revised Statutes (ORS) are to 1997.

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.” ORS 311.505(2) (emphasis added). Defendant properly imposed the interest.

### III. CONCLUSION

Through an unfortunate series of events, Plaintiffs did not pay the property taxes relating to the manufactured home, allowing interest to accrue on the unpaid taxes. Plaintiffs could easily have believed that the improvements first shown on Account 1578622 in tax year 1999-2000 represented the value of the manufactured home. To have discovered otherwise would require a fairly sophisticated level of knowledge of the property tax system in Oregon. Alternatively, this situation could have been avoided had Plaintiffs' mailing address been on the warranty deed.

Although the court has sympathy for Plaintiffs' position, it is required to uphold the statute. The imposition of interest in Plaintiffs' situation is mandatory. See ORS 311.505(2). Now, therefore,

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

Dated this \_\_\_\_\_ day of February, 2004.

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SALLY L. KIMSEY  
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 SALLY L. KIMSEY ON  
FEBRUARY 11, 2004. THE COURT FILED THIS DOCUMENT ON FEBRUARY 11,  
2004.**