



OREGON STATE SENATE

SB 757A Opposition Floor Letter

Vote No

SB 757 is a bad bill for average Oregonians as it repeals citizen reforms passed by the Legislature in 1995 and 2005. Senate Judiciary Committee did not receive any opposition in the public hearing because future taxpayers would have no idea that local bureaucrats and state government prosecutors want to take away their access to economically affordable due process.

The Legislature created the Magistrate Court as a people's court as an appeal of a local county Board of Property Tax Appeals. This is in the spirit of rulings by the Oregon Supreme Court on key tax rulings such as *Seattle* and *Bobo* guaranteeing access to affordable justice as opined by Justice Wolverton in *Northern Counties* more than 100 years ago. Two sets of statewide elected Oregon Tax Court Judges have worked hard to enable the common Oregonian to have access to understandable economical justice before a qualified judge. Judge Manicke reiterated this recently in testimony in the Senate Finance & Revenue Committee.

Oddly, there was some misinformation presented to the Senate Judiciary Committee by Counties, the Oregon Department of Justice, and the Oregon Department of Revenue, all of which would normally be 'defendants' in the normal appeals process. Needless to say, these normal government Defendants have nearly unlimited funding and resources to bury the common Oregonian making realistic appeals to BOPTA and the Magistrate impossible to the working poor and average citizen.

Who are those supporting in the committee record? Oregon Department of Justice the "state's law firm employing about 1,300 individuals statewide and has a biennial budget of approximately \$550 million." The Washington County Office of County Counsel with nine lawyers. Associated Oregon Counties with thirty plus sets of county lawyers. And the Oregon Department of Revenue who is certainly not going to court in favor of the average taxpayer.



Proponent government bureaucrats claimed the issue of counterclaims was stripped from them in *Village at Main Street* then unanswered by the Courts. This is an inaccurate explanation. *Village at Main Street TC-5054* is a four-case combined series that went to the Oregon Supreme Court that addressed this issue as opined by Justice Nakamoto on December 30, 2016. Bottomline is the bureaucrats did not like the court's opinion. Government bureaucrats claimed the failure of the Legislature to reverse the Oregon Tax Court would result in tons of appeals they would be forced to file against citizens. Since 2015, there has been no such increase in the tax court against citizens according to the Judicial Branch. Then the Executive Branch claimed the Oregon Tax Court had been consulted on the alleged problem and bill language but the Court has denied that in writing now.

It is the Legislature that reformed access for average Oregonians to resolve property and income tax matters fairly, economically, judiciously, and without the cost of attorneys. Citizen may allege bureaucrats too lazy to do their jobs now want to simply blow off the Board of Property Tax Appeals then bury hard working citizens seeking relief with wild counterclaims, lawyers, bureaucrats and retribution for filing in the first place. This is fascism of a police state at its finest.

There is nothing in existing law that prevents *de novo* in the Regular Division of the Oregon Tax Court. The rules of the Magistrate Division and Regular Division reflect exactly what the legislature intended in 1995 and 2005.

If the Legislature wants to clarify actions or policies in the Regular Division of the Oregon Tax Court, then this is not the bill until amended in Committee.

Vote NO on SB 757

Protect citizen access to justice

Support open access to the Oregon Tax Court