

Submitter: Alvin Woody
On Behalf Of: Woody Family Properties LLC
Committee: Senate Committee On Finance and Revenue
Measure: HB2086

- ORS 311.205 made it possible for the tax assessor, the DOR, the DOJ, and the Attorney General to legally abuse their authority and require the taxpayer to pay taxes on property improvements that never existed.
- In Tax Court, the Assessor agreed there was an error and agreed to correct the current year and the five previous years as provided by statute.
- The DOR intervened knowing the taxpayer had no right to appeal and therefore it could require the taxpayer to continue paying taxes on improvements that never existed, violating ethics, its mission statement and therefore its oath of office, as did the DOJ and the Attorney General.
- The Magistrate had to agree and dismissed the appeal for the five previous years as the statute does not give the taxpayer any right to appeal when the assessor refuses to make corrections.
- In dismissing the appeal, the Magistrate made the statement that “presumably the assessor or the DOR would have made the corrections when the error came to their attention.”
- Over the objection of the Attorney General, the Magistrate ordered the correction of the then current year (and essentially future years) as provided by ORS 311.234 and previously denied by the assessor.
- The DOR, with administrative supervision over the property tax laws, said it had no authority over the assessor. The County Commissioners, County Administrator, and County Attorney have had nothing to say. Every agency that I contacted denied any authority or responsibility. Representative Marsh reviewed this process and recognized, as the Magistrate did, that it was “not acceptable”.
- The five previous years still have not been corrected. The assessor stated in the press that the Tax Court supported his refusal to make the corrections and though he would like to help, the constitution will not allow him to make the corrections. (Not true)
- I urge you to pass this bill. When it becomes clear that a statute should be amended because of wording and the unacceptable administration of the statute, it would seem that such amendment should consider the damage to the taxpayer in the amount of \$47,753.62 caused by the poor wording and unacceptable administration of the statute.