

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

To : Editor – Rogue Valley Times
From : Al Woody – Woody Family Properties, LLC
Date : April 10, 2023
Re : Times Article “Tax error ...” – April 1, 2023
: Times Editorial “Our View” – April 8. 2023

Fact Checking the County Assessor

Thank you for publishing the article (Tax Error – April 1) and the editorial (Our View – April 8). Please accept some fact checks. I have provided supporting documentation to the editor by email. (County file document and Tax Court Order). For word count I have abbreviated statements attributed to Arrasmith.

#1: “In Woody’s case, a staff county appraiser, who no longer works for the department” County files document shows Arrasmith to be the appraiser on the account at the time.

#2: “... leading to a ruling that Woody isn’t intitled to financial relief,” As you read the court Order, you will see no such ruling. The appeal was dismissed simply because the statute (ORS 311.205) does not create an appeal right for taxpayers.

#3: “... his hands are tied because of state statutes and the Oregon Constitution.” This statement can’t be supported by any “statute(s)” or the constitution.

#4: “... Court also sided with the DOR, ... and decided that the error could only be corrected in the 2019 tax year, not any of the preceding years.” The court did not agree that the five prior years could not be corrected but agreed that the statute provides that the assessor “may” make corrections and court could not “order” the corrections. The Magistrate added “Presumably, the assessor or the DOR would have made the corrections when they learned of the error”. There was no agreement that the prior years could not be corrected, but presumably would have been corrected.

#5: “What he didn’t pay much attention to was a reference to an ‘exception’ on the property tax statement”. Under current statute there is and there was no reference to an ‘exception’ on the tax statement. Arrasmith is fully aware of this.

#6: “... He was blocked ... beyond a single payment ... for mistake ...” To be clear, that payment (rather a correction) was by Order of the Court under ORS 311.234 to

correct a then current year wrongly denied by the assessor and which court order was made over the objection of the Attorney General.

#7: "... said he'd hoped a way could be found to help Woody"... Arrasmith is aware that ORS 311.205 is still the current law, and it still provides that he "may" correct any or all up to five prior years. He probably believes that as time passes while he refuses to make corrections those years become unreachable in support of his abuse of authority.

It should be noted that the assessor, and the DOJ (representing the DOR) agreed in Tax Court as provided in ORS 311.234 that the taxpayer was being taxed on improvements that never existed. Each of these State and County agents would have preferred that the taxpayer continue to pay taxes on improvements that never existed. The DOJ and the DOR, not recognizing the ethics involved as did Rep Marsh and the Magistrate. Therefore, my comment that they all violated their mission statements and oath of office.

Arrasmith's conduct goes beyond incompetence as has been reported. He has no problem with abuse of authority. It is also appalling that the three county commissioners and the county attorney have all received multiple communications regarding this issue and not one of them has had the backbone to stand up for what is right, in contrast to Rep Marsh who stated this is "unacceptable" and went to work to change the statute so it could not be abused by such as Arrasmith. Also, our commissioners contrast with the Magistrate who said that presumably the assessor and the DOR would have made the corrections