

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

WALTER GREG NOBLE)	
and CAROL L. NOBLE,)	
)	
Plaintiffs,)	TC-MD 160116N
)	
v.)	
)	
WALLOWA COUNTY ASSESSOR,)	
)	
Defendant.)	FINAL DECISION OF DISMISSAL

This matter came before the court on the parties’ Stipulation, filed July 20, 2016.

Plaintiffs appealed the 2014-15 and 2015-16 tax roll values of property identified as Account 5913 (subject property). The parties filed a signed Stipulation agreeing to values for the 2015-16 tax year, but not addressing the 2014-15 tax year. The court held a second case management conference on August 1, 2016, during which Plaintiff Walter Greg Noble stated that he considered Plaintiffs’ 2014-15 tax year appeal to have been addressed through the 2015-16 tax year Stipulation. The court construes his statement as a request to withdraw Plaintiffs’ 2014-15 tax year appeal. Also during that case management conference, Defendant corrected the 2015-16 maximum assessed value stated on the Stipulation to \$222,584. The parties agreed that neither party shall be awarded costs and disbursements.

The parties agreed that the subject property’s 2015-16 tax roll values are as follows:¹

Real Market Value	
Land:	\$ 170,310
Improvements:	\$ 364,540
Total:	\$ 534,850
Assessed Value:	\$ 222,541 ² (no change)

¹ Values noted as “(no change)” reflect the parties’ agreement to the tax roll value.

² During the case management conference, Defendant explained that the Assessed Value is less than the Maximum Assessed Value due to a special assessment of the subject property land.

Exception Real Market Value: \$ 35,310 (no change)

Maximum Assessed Value: \$ 222,584 (no change)

The court lacks jurisdiction where the relief requested by a taxpayer would not affect tax liability. *See* ORS 305.275(1) (2015); *FedEx Ground Package System, Inc. v. Dept. of Rev.*, 20 OTR 547, 549 (2012) (“This court has consistently held that where there is no possibility of a practical effect on the tax liability of a taxpayer, a case is rendered non-justiciable such that the court is divested of jurisdiction.”) Because the stipulated values result in no change to the 2015-16 assessed value and there is no compression, the court lacks jurisdiction over Plaintiffs’ 2015-16 tax year appeal of the subject property. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiffs’ appeal is dismissed.

IT IS FURTHER DECIDED that, as stipulated by the parties, neither party is awarded costs and disbursements.

Dated this ____ day of August 2016.

ALLISON R. BOOMER
MAGISTRATE

If you want to appeal this Final Decision of Dismissal, 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 Final Decision of Dismissal or this Final Decision of Dismissal cannot be changed. TCR-MD 19 B.

This document was filed and entered on August 3, 2016.