

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Property Tax

EVA VEAZIE dba Eva Veazie Insurance,)	
)	
Plaintiff,)	No. 000252F
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

This matter is before the court on plaintiff's appeal of the real market value of her personal property for tax year 1999-00. A trial was held on July 19, 2000. Eva Veazie appeared for herself. Dan Howard, Appraiser, appeared on behalf of defendant. The property is identified in Multnomah County tax records as Account Number P411773.

STATEMENT OF FACTS

Until February 1999 plaintiff owned and operated an insurance business. She also owned the building where the business was located. She did not file a personal property return for tax year 1999-00. She claims the property was worth less than \$2,000. Defendant assigned a real market value based on the most recent personal property return filed. That return included "Misc. CARPET DRAPES IMPROVEMENTS" with an estimated value of \$15,000. (Def's Ex A at 2.) Defendant agrees that, excluding the miscellaneous improvements, the personal property is of limited value. Plaintiff testified at trial that the carpet was wall-to-wall, the drapes were homemade and she didn't know of any other improvements. As the owner of the building she had the carpet installed. She argued that because the carpet was real property she had already paid taxes on it through

her ownership of the building. She testified that because of other events in her life she had not paid enough attention to her business affairs.¹ Mr. Howard agreed that if the carpet was indeed wall-to-wall, it was part of the real property and should be taxed accordingly.

COURT'S ANALYSIS

In any proceeding before the magistrate division, the party seeking affirmative relief bears the burden of proof. ORS 305.427. Ms. Veazie was a credible witness. While the record before the court is less than substantial, the court finds it is sufficient to persuade the court. Defendant valued the property at \$15,720 for tax year 1999-2000. (Def's Ex B.) Subtracting \$10,000 for the value of the wall-to-wall carpet, leads to a value of \$5,720 for the personal property. In cases where, "the total assessed value of all taxable personal property required to be reported * * * in any county of any taxpayer is less than \$10,000 in any assessment year, the county assessor shall cancel the ad valorem tax assessment for that year." ORS 308.250(2). IT IS THE DECISION OF THE COURT that the value of the taxable personal property for tax year 1999-00 is \$5,720.

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IT IS THE FURTHER DECISION OF THE COURT that, pursuant to ORS 305.250(2), defendant shall cancel the assessment.

Dated this _____ day of July, 2000.

¹ Those other events were matters relating to the serious health issues of her husband. Those issues were discussed at the case management conference held on May 9, 2000, and enumerated in the Order denying defendant's Motion to Dismiss, filed on May 22, 2000. As this court stated, Ms. Veazie's husband's health issues included, "multiple heart attacks, two failed angioplasties, five bypass surgeries, prostate cancer, pneumonia and congestive heart failure." Also, Ms. Veazie "sold her business because her husband's health issues are ongoing and constant."

SALLY L. KIMSEY
MAGISTRATE

IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, FOURTH FLOOR, 1241 STATE ST., SALEM, OR 97310. 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 JULY 25, 2000. THE COURT FILED THIS DOCUMENT ON JULY 25, 2000.