

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT

Small Claims

Property Tax

THOMAS E. RAAB, )  
 )  
 Plaintiff, ) No. 000410E  
 )  
 v. )  
 )  
 YAMHILL COUNTY ASSESSOR, )  
 )  
 Defendant. ) **DECISION AND JUDGMENT**

Plaintiff appeals the 1999-2000 tax assessment on the manufactured structure identified in the Yamhill County Assessor's records as Account No. 412315 (the mobile home). A telephone trial in the matter was held May 16, 2000.<sup>1</sup> Thomas E. Raab (taxpayer) appeared on his own behalf. Scott Maytubby, Appraiser, appeared on behalf of defendant (the county).

**STATEMENT OF FACTS**

In the spring of 1998, taxpayer purchased a new manufactured home and placed it on his property. He moved out of the subject mobile home into his new home at that time. Taxpayer testified the subject mobile home was in a deteriorating condition when he vacated it. He testified the ceiling leaked, there was mildew damage, and it had become mice infested. Taxpayer decided to simply scrap the mobile home, so he began hauling loads of carpet and interior siding to the dump. After three loads, taxpayer tired of paying the landfill fees and, as a result, he advertised the mobile home for free. Eventually,

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<sup>1</sup> The court converted the proceeding from a case management conference into a trial at the request of the parties.

a farmer came forward and agreed to haul the mobile home away. Taxpayer testified the farmer indicated he would likely convert the structure into a flatbed trailer.

Because taxpayer considered the mobile home uninhabitable, he did not consider transferring title of the structure to the farmer. Further, he did not receive a trip permit for moving the mobile home.

In December 1998, taxpayer paid the assessed tax on the structure and notified the county in writing that the structure had been “dismantled as salvage and scrap.” In November 1999, taxpayer received a 1999-2000 tax statement for the mobile home. Taxpayer notified the county that he no longer had the mobile home in his possession and that he had given it to a farmer. Taxpayer appeals requesting the court order that he is no longer responsible for the taxes on the mobile home.

The county agrees the mobile home is no longer in taxpayer’s possession and does not dispute he gave the mobile home away. The county is not certain, however, whether taxpayer should be relieved of the tax liability because taxpayer failed to transfer title of the mobile home to the farmer and he failed to receive a trip permit, which would have notified the assessor of the transfer. Although Mr. Maytubby does not believe it is fair for taxpayer to pay the assessed tax, he is uncertain how to remedy the problem.

### **COURT'S ANALYSIS**

Manufactured structures are subject to the same provisions concerning registration, titling, and transfers as imposed on other vehicles required to be registered.

ORS 820.500. Furthermore, certificate of title or Department of Transportation (department) records are proof of ownership of a vehicle or an interest therein.

ORS 803.010. Title must be renewed whenever any interest reflected on the title changes.

ORS 803.060(2).

Taxpayer failed to transfer title of the mobile home to the man he gave it away to. It may be that taxpayer is technically still considered the owner of the property. However, the testimony was clear, and the county agrees, taxpayer no longer has possession of the mobile home. Taxpayer further testified he gave the mobile home away with no intention of maintaining an interest therein. From the court's perspective, taxpayer essentially abandoned title to the mobile home. In addition, it appears the structure may no longer require a title if it was converted into a farm trailer. ORS 803.030(12) provides:

“Farm trailers are exempt from requirements for title when the operation or movement of the vehicle upon the highways is incidental to its use in an agricultural operation.”

A closely related issue arises as to the trip permit obligations for the removal of the manufactured structure. Manufactured structures may only be moved upon the highways by persons operating under a trip permit. ORS 820.500(1)(b). A trip permit grants authority to temporarily operate a vehicle on the highways of this state. ORS 803.600. Prior to obtaining a trip permit, “the owner must furnish the department a statement from the tax collector in which the manufactured structure has situs that all taxes have been paid,” under ORS 308.865. ORS 820.560(11).

If taxpayer had obtained a trip permit for the mobile home, the county would have been advised of the transfer, which would have eliminated the problem before the court. Taxpayer did not consider obtaining a trip permit and questions whether one was required because the mobile home never “hit pavement.” He testified he lives in a rural area and the mobile home remained on a gravel road. The statute requiring a trip permit only requires one when movement of the manufactured structure is “on the highways of this state.” ORS 803.600(1)(g). As a consequence, it appears taxpayer did not need to obtain a trip permit if the mobile home truly remained on a gravel road. In any case, ORS

308.865(1) requires a taxpayer to notify the county assessor any time a manufactured structure is moved. ORS 308.865(1) states:

“A person shall not move a manufactured structure to a new situs within the same county or outside the county until the person has:

“(a) Given notice of the move to the county assessor, county tax collector and the Department of Transportation; and

“(b) Paid all property taxes and special assessments for the current tax year and all outstanding delinquent property taxes and special assessments for all past tax years.”

Although the statute clearly requires a taxpayer to notify the county assessor before moving a manufactured structure, it does not set forth the consequences for failing to provide the required notification. As a result, the court finds that, based on the facts of this case, taxpayer’s oversights should not cause him to be liable on a manufactured structure he no longer has in his possession. Even though taxpayer failed to provide notice as required by ORS 308.865(1), the court concludes the only equitable result is to relieve taxpayer of the tax liability on the mobile home.

### **CONCLUSION**

The court finds taxpayer abandoned the subject property and no longer has possession of it. Consequently, based on the facts of this case, the court finds taxpayer should be relieved of the property tax liability on the mobile home. Now, therefore;

IT IS HEREBY ADJUDGED AND DECREED that the county shall amend the tax roll and remove taxpayer as the owner of the manufactured structure identified in the Yamhill County Assessor’s records as Account No. 412315 beginning with the 1999-2000 tax year.

Dated this \_\_\_\_\_ day of May, 2000.

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COYREEN R. WEIDNER  
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE COYREEN R. WEIDNER ON  
MAY 26, 2000. THE COURT FILED THIS DOCUMENT ON MAY 26, 2000.**