

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Property Tax

NANCY CHASE, JAMES MORGAN and)
BARBARA LILES,)
)
Plaintiffs,) No. 000411F
)
v.)
)
CLATSOP COUNTY ASSESSOR,)
)
Defendant.) **DECISION**

This matter is before the court on plaintiffs' appeal of the real market value of a vacant lot for tax year 1999-00. The court held a case management conference which was converted to a trial on May 24, 2000. Nancy Chase appeared for plaintiffs. Connie McCleary appeared for defendant. The property is identified as Clatsop County Assessor's Account No. 69976.

The property at issue was part of a major partition. As a part of the partition, the property was dedicated as open space.¹ The plat map for the property was recorded in April 1999. The assessment date for tax year 1999-00 was January 1, 1999. See ORS 308.210.²

///

¹ For definitions and requirements of open space land as they relate to tax issues see ORS 308.740 (1997).

² "The assessor shall proceed each year to assess the value of all taxable property within the county[.] * * * The assessor shall maintain a full and complete record of the assessment of the taxable property for each year as of January 1, at 1:00 a.m. of the assessment year[.]" ORS 308.210(1) (1997).

The open space designation did not become final until after the assessment date. Defendant valued the property consistent with its use as of the assessment date.

IT IS THE DECISION OF THE COURT that plaintiffs' appeal is denied.

Dated this _____ day of May, 2000.

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 MAY 31, 2000. THE COURT FILED THIS DOCUMENT ON JUNE 1, 2000.