

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Property Tax

CAROL J. HARMAN,)	
)	
Plaintiff,)	
)	No. 000553B (Control)
v.)	000554B
)	000555B
BENTON COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION OF DISMISSAL

A trial was convened on September 15, 2000. Two items were discussed:

(A) evidence of the subject land's real market value, and (B) defendant's Motion to Dismiss due to plaintiff's "lack of aggrevement (sic)¹" (Motion filed September 13, 2000). Despite the timing of the defendant's request - so near to the scheduled trial - both subjects were examined during the proceeding.

The subject property consists of three account numbers and totals 106.93 acres of land. The area zoning is "Exclusive Farm Use." The parcels receive the benefit of the special, reduced assessment available to bona fide farming operations. That special farm assessment totals \$45,221 for the 1999-00 tax year.

Despite the lower special assessment, defendant is required by law to also set an appropriate real market value. These values were determined, by the Benton County Board of Property Tax Appeals, to total \$364,820.

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¹ORS 305.275(1)(a)(B) provides that a person has standing to appeal to the Tax Court if they are "aggrieved by and affected by an act, omission, order or determination of" the county board or county assessor. (Emphasis added).

Plaintiff then appealed to this court and seeks a reduction in the real market value total to \$250,000.

The parties discussed sales information and market transactions. Much detailed evidence was produced. Plaintiff's witnesses made a strong showing as to their value claims.

However, the underlying proposition is that plaintiff seeks a prospective reduction in the 1999-00 real market value from \$364,820 to \$250,000. Even if plaintiff were to receive such relief, the revised total would still lie above the defendant's record specially assessed value at \$45,221. As such, no tax change would occur and there would be no refund. Therefore, there is no real tax impact to the dispute; plaintiff is not aggrieved.

So long as the property's maximum assessed value is less than its real market value, the taxpayer is not aggrieved within the meaning of ORS 305.275.

Parks Westsac L.L.C. v. Dept. of Rev., ___ OTR ___ (1999).

Plaintiff argues that defendant's records must be correct and accurate as it relates to the subject property and for plaintiff's estate planning purposes. The concern is raised that, because of disparate values, the federal Internal Revenue Service may subject this plaintiff to frequent and lengthy annual audits.

However, the accuracy of a county assessor's records is not always subject to court review. Only where there are current tax liabilities at issue may this court examine and order an appropriate change. The potential of a future federal audit does not place current property tax dollars at risk.

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The underlying issue has been previously adjudicated by this court. In *Hansen v. Clackamas County Assessor*, OTR-MD No. 000646E (August 8, 2000), it was held that a farm use special assessment may not be litigated until its actual disqualification in the future.

After considering the record, the court concludes that the case must be dismissed. There shall be no change in the land's 1999-00 real market value. Now, therefore,

IT IS THE DECISION OF THE COURT that the appeal is dismissed.

Dated this ____ day of October, 2000.

JEFF MATTSON
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 JEFF MATTSON ON OCTOBER 19, 2000. THE COURT FILED THIS DOCUMENT ON OCTOBER 19, 2000.