

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT

Property Tax

CASSIE H. ELESON,	)	
	)	
Plaintiff,	)	No. 000601E
	)	
v.	)	
	)	
MULTNOMAH COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION OF DISMISSAL</b>

This matter is before the court on its own motion to dismiss the above-entitled appeal. The court discussed its motion with the parties during the case management conference held July 12, 2000. Cassie H. Elson (taxpayer) appeared on her own behalf. Mike Trojan, Appraiser, appeared on behalf of defendant (the county).

**STATEMENT OF FACTS**

Taxpayer appeals the real market value of her home, which is identified as Account No. R138376. For the 1999-2000 tax year, the county assigned the property a real market value of \$108,600. The assessed value of the property was \$71,400.

Taxpayer appeals claiming the market value should be reduced to \$89,000 based on an appraisal prepared in February 1999.

**COURT'S ANALYSIS**

As explained during the conference, Oregon voters passed by referendum Measure 50 in May 1997. This measure substantially modified the property tax system in Oregon. Prior to Measure 50, a property was taxed at its real market value (RMV). Due to increasing values, Oregon voters chose to limit the growth of assessed values. In doing so, Measure 50 created the concept of "maximum assessed value" (MAV). For the 1997-

98 tax year, which was the implementation year for Measure 50, the MAV was calculated by taking the property's 1995-96 RMV and subtracting ten percent. Or Const, Art XI, § 11(1)(a).<sup>1</sup> Measure 50 provides that, for each successive year, the MAV will increase no more than three percent a year. Or Const, Art XI, § 11(1)(b); see also ORS 308.146(1). The measure requires that a property be taxed at the lesser of its MAV or its RMV. Or Const, Art XI, § 11(1)(f).<sup>2</sup>

For the 1999-2000 tax year, the RMV of the property was \$108,600 and the MAV was \$71,400. Because the MAV was the lesser of the two values, it was the value on which the property's tax liability was calculated. Taxpayer appeals asking that the RMV be reduced to \$89,000. Even if the court granted taxpayer's request, however, the RMV reduction would not be sufficient to reduce the property's tax liability. The property would continue to be taxed based on its MAV because the MAV would remain the lesser of the two values.

### CONCLUSION

The court concludes taxpayer has not presented the court with a justiciable controversy because, even if the court reduced the RMV, it would not provide taxpayer with any tax relief.<sup>3</sup> Now, therefore;

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<sup>1</sup> See also Or Laws 1997, ch 541, § 2(2), *compiled as a note after* ORS 308.146.

<sup>2</sup> See also ORS 308.146(2) and Or Laws 1997, ch 541, § 2(3), *compiled as a note after* ORS 308.146.

<sup>3</sup> Because the court is dismissing the case for reasons of justiciability, it need not address the county's argument that the case should be dismissed because taxpayer did not file a timely appeal from the board's order.

IT IS THE DECISION OF THIS COURT that the above-entitled matter be dismissed.

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

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COYREEN R. WEIDNER  
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 COYREEN R. WEIDNER ON JULY 20, 2000. THE COURT FILED THIS DOCUMENT ON JULY 20, 2000.**