

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT

Small Claims

Property Tax

CLIFFORD BROTHERTON,	)	
	)	
Plaintiff,	)	No. 000823B
	)	
v.	)	
	)	
MARION COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION AND JUDGMENT</b>

A case management conference was held on August 15, 2000. Clifford Brotherton participated on his own behalf. Jo Stonecipher represented defendant.

The case is now before the court on defendant's Motion to Dismiss, filed in the Answer on June 19, 2000.

Plaintiff contests the real market value ascribed to certain personal property for the 1988-89 tax year. The defendant set the value at \$2,240; plaintiff contends the value was \$1,700 and that the account should be exempt.

Defendant's assessment was timely made during 1988. Plaintiff stated he first became aware of the tax billing, with accumulated penalties and interest, in the year 2000. He brought this appeal to this court on June 9, 2000.

The Oregon Tax Court is given authority to review certain assessments and make appropriate corrections. Generally, property value assessment cases are limited to the current year and two prior tax years. ORS 305.288. This court is not

///

empowered to review assessments that are over ten years old, no matter how compelling the facts may appear.

Defendant's Motion to Dismiss is granted. The appeal is dismissed.

CONCLUSION

IT IS HEREBY ADJUDGED AND DECREED that this appeal is dismissed.

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

---

JEFF MATTSON  
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE JEFF MATTSON ON AUGUST 24, 2000. THE COURT FILED THIS DOCUMENT ON AUGUST 24, 2000.**