

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Property Tax

ADAM LEE SALENE,)	
)	
Plaintiff,)	No. 000834F
)	
v.)	
)	
LANE COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION OF STIPULATION

This matter is before the court on its own motion to dismiss because appeals were not timely filed. The court held a case management conference on September 5, 2000. Adam Salene appeared for himself. Defendant chose not to appear. This appeal concerns plaintiff's single-wide manufactured home and its assessed value for five tax years: 1995-96 through 1999-00.

This matter is also before the court upon the written stipulation of the parties filed on September 18, 2000.

The property is identified in the Lane County tax records as Account No. 4143952. No petitions were earlier submitted to the county board of equalization or board of property tax appeals. The first, and only, complaint was filed with the Magistrate Division on June 12, 2000.

COURT'S ANALYSIS

To contest assessed values, taxpayers typically must appeal to their County Board of Property Tax Appeals by December 31 of each tax year. ORS 309.100. Plaintiff admits he did not timely appeal the years at issue.

The legislature has given the court limited authority to consider appeals when the party did not first appeal to the board of property tax appeals. ORS 305.288(1) states:

“The tax court shall order a change or correction * * * to the assessment and tax roll for the current tax year or for either of the two tax years immediately preceding the current tax year, or for any or all of those tax years, if all of the following conditions exist:

“(a) For the tax year to which the change or correction is applicable, the property was or is used primarily as a dwelling (or is vacant) and was and is a single-family dwelling, a multifamily dwelling of not more than four units, a condominium unit, a **manufactured structure** or a floating home.

“(b) The change or correction requested is a change in value for the property for the tax year and it is asserted in the request and determined by the tax court that **the difference between the real market value of the property for the tax year and the real market value on the assessment and tax roll for the tax year is equal to or greater than 20 percent.**”

(Emphasis added.)

Here, plaintiff is challenging years beyond the reach of the two-year supervisory power of the court. The court finds tax years 1995-96 and 1996-97 are dismissed because they are beyond the reach of the court’s power.

As to the other years at issue plaintiff contends the values should be reduced as follows:

<u>Tax Year</u>	<u>Real Mkt Value</u>	<u>Plaintiff</u>	<u>Value Difference</u>
1997-98	\$12,330	\$2,000	83.8%
1998-99	\$12,210	\$2,000	83.6%
1999-00	\$12,210	\$2,000	83.6%

Plaintiff has alleged a gross error for the 1997-98, 1998-99 and 1999-00 tax years. The court finds it has the supervisory authority to proceed with plaintiff's appeal.

IT IS THE DECISION OF THE COURT that the real market value of property described as Account No. 4143952 was, as stipulated for tax years 1997-98, 1998-99 and 1999-00;

Improvements:	<u>\$ 2,000</u>
Total:	\$ 2,000

IT IS FURTHER DECIDED that tax years 1995-96 and 1996-97 are dismissed.

IT IS FURTHER DECIDED that the county shall correct the assessment and tax rolls to reflect the above values. Any refund due following this correction is to be promptly paid with statutory interest pursuant to ORS 311.806 and 311.812.

Dated this _____ day of October, 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 OCTOBER 5, 2000. THE COURT FILED THIS DOCUMENT ON OCTOBER 5, 2000.