

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT

Small Claims

Property Tax

DAVID E. COUCH,	)	
	)	
Plaintiff,	)	No. 000914F
	)	
v.	)	
	)	
MARION COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION AND JUDGMENT OF STIPULATION</b>

This matter is before the court upon the oral stipulation of the parties made at trial<sup>1</sup> on October 3, 2000.

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 year at issue. Since the year was not timely appealed, the court's authority to grant relief, if any, lies in ORS 305.288. 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 manufactured structure[.]

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<sup>1</sup> This proceeding was originally scheduled as a case management conference. It was converted to a trial with the agreement of the parties.

“(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.)

The parties agree that the real market value should be reduced from \$8,610 to \$0, a reduction of 100 percent.<sup>2</sup> Plaintiff has alleged a gross error. Because the parties are in agreement,<sup>3</sup> the case is ready for judgment. Now, therefore;

IT IS HEREBY ADJUDGED AND DECREED that the real market value of the property described as Account No. M125743 was, as stipulated for the 1999-00 tax year, \$0.

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

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

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SALLY L. KIMSEY  
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE SALLY L. KIMSEY ON OCTOBER 6, 2000. THE COURT FILED THIS DOCUMENT ON OCTOBER 6, 2000.**

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<sup>2</sup> The subject property was a 1974 single-wide mobile home in very poor condition. Plaintiff ultimately spent \$2,000 to demolish the home.

<sup>3</sup> As of the trial date, plaintiff had not filed the appropriate forms with the Department of Motor Vehicles (DMV) showing his purchase of the home and the home's later demolition. Plaintiff agreed to promptly file those forms with DMV.