IN THE MAGISTRATE DIVISION

OF THE OREGON TAX COURT

Small Claims

Property Tax

BETTY J. ALEXANDER,)
Plaintiff,)) No. 001017D
ν.)
MULTNOMAH COUNTY ASSESSOR,	
Defendant.	 DECISION AND JUDGMENT OF DISMISSAL

This matter is before the court on defendant's Motion to Dismiss, filed September 14, 2000, in its Answer, requesting that plaintiff's Complaint be dismissed.

A case management conference was held on Wednesday,

October 11, 2000, at 1:30 p.m. Mrs. Alexander appeared on her own behalf.

Mr. David Babcock appeared on behalf of defendant.

During the conference, the parties discussed the Oregon property tax system which was changed for tax years beginning July 1, 1997. Mrs. Alexander is concerned that the real market value of her property is overvalued. The real market value as stated on her property tax statement for tax year 1999-2000 was \$97,400. It was explained to Mrs. Alexander that her 1999-2000 assessed value was \$71,020, which was the amount used to compute her property taxes. The court explained that a reduction in the 1999-2000 real market value of her property to the listing price of various properties for sale in her neighborhood would not change the 1999-2000 assessed value and the amount of her property taxes. The court has previously held in similar cases that it has not been presented with a justiciable controversy and must dismiss the case. *Avis v*.

DECISION AND JUDGMENT OF DISMISSAL

Washington County Assessor, OTC-MD No. 981626 (September 24,1998) (Order).

The parties discussed the tax rate per \$1,000 in various Oregon communities, and the special levies and bond measures passed by the taxpayers in Multnomah County. Defendant's Answer filed with the court on September 14, 2000, provided Mrs. Alexander with the telephone number of the Board of Property Tax Appeals in case she wanted to appeal her real market value for the 2000-2001 tax year. The court stated that it would grant defendant's Motion to Dismiss.

Now, therefore;

IT IS HEREBY ADJUDGED AND DECREED that this matter be dismissed.

Dated this _____ day of October, 2000.

JILL A. TANNER MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE JILL A. TANNER ON OCTOBER 24, 2000. THE COURT FILED THIS DOCUMENT ON OCTOBER 24, 2000.