

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT
Small Claims
Property Tax

TERRY H. TROUT,)	
)	
Plaintiff,)	No. 001068E
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION AND JUDGMENT OF DISMISSAL

This matter is before the court on its own motion to dismiss. The court discussed its motion with the parties during the case management conference held November 15, 2000. Terry H. Trout appeared on his own behalf. Mike Trojan, Appraiser, appeared on behalf of defendant (the county.)

Mr. Trout appeals the 2000-01 real market value of the property identified as Account No. R272919. He signed a purchase contract for the property in August 2000 and closed the sale about a month later. He bought the property for \$69,000, which is considerably less than the value assigned to the property on the tax roll. Mr. Trout was advised to appeal the assessed value to this court. During the case management conference, the court clarified which tax year Mr. Trout was appealing. He indicated he was appealing the current tax year because he did not own the property during the prior tax year nor was he responsible for payment of taxes for the prior year.

Based on the purchase, the county agreed the 2000-01 value should be reduced. However, because Mr. Trout is appealing the current tax year, versus a prior tax year, he needs to first appeal to the Multnomah County Board of Property Tax Appeals.

ORS 309.100 states:

“(1) The owner or an owner of any taxable property or any person who holds an interest in the property that obligates the person to pay taxes imposed on the property, may petition the board of property tax appeals for relief as authorized under ORS 309.026.”

ORS 309.100(2) requires a taxpayer to file his appeal with the board by December 31 of the current tax year. The board considers a taxpayer’s petition and then issues a ruling. If a taxpayer is dissatisfied with the board’s ruling, the taxpayer may, at that time, appeal to the Magistrate Division of the Oregon Tax Court. ORS 305.275(3) precludes an appeal to the court when a taxpayer has a remedy with the county board. As a result, the court finds the case should be dismissed because Mr. Trout has failed to exhaust his remedy with the county board. To appeal the value, Mr. Trout must file a petition with the county board by December 31, 2000.¹ Now, therefore;

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

Dated this ____ day of November, 2000.

COYREEN R. WEIDNER
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE COYREEN R. WEIDNER ON NOVEMBER 21, 2000. THE COURT FILED THIS DOCUMENT ON NOVEMBER 21, 2000.

¹ During the conference, Mr. Trojan agreed to send Mr. Trout a petition form and information on how to appeal to the Multnomah County Board of Property Tax Appeals.