

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT  
Property Tax

HAROLD B. WASHINGTON, )  
 )  
 Plaintiff, ) No. 001166F  
 )  
 v. )  
 )  
 YAMHILL COUNTY ASSESSOR, )  
 )  
 Defendant. ) **DECISION**

Plaintiff appeals the real market value of his property for the 2000-01 tax year. The property is listed as Yamhill County Assessor's Account No. 138363. A case management conference was convened on January 16, 2001. Harold Washington appeared for plaintiff. Roy Reel appeared for defendant.

**STATEMENT OF FACTS**

As part of a "learn to burn" exercise conducted by the McMinnville Fire Department, plaintiff's property suffered a fire on May 7, 2000. The fire resulted in the complete destruction of the improvements on the property. Prior to the fire, plaintiff had received a permit to demolish his property. Defendant received a copy of that permit. When plaintiff received the tax statement for the 2000-01 tax year, it included a value for the improvements. Plaintiff filed an appeal with the county Board of Property Tax Appeals (BOPTA). BOPTA declined to act. The BOPTA appeal was when defendant first became aware that the fire had actually occurred. Plaintiff filed his appeal with the court shortly thereafter. Plaintiff asks that the real market value of his property be reduced for tax year 2000-01 to reflect the destruction of the improvements.

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## COURT'S ANALYSIS

When property is destroyed or damaged between January 1 and July 1, a property owner “may apply to the county assessor to have the real market and assessed value of the property determined as of July 1 of the current assessment year.” ORS 308.428(1). In order to receive the benefit of the statute, the property owner “**shall file an application** for assessment under this section with the county assessor **on or before August 1** of the current year.” ORS 308.428(2) (emphasis added).

It is undisputed that, had plaintiff timely filed the application to have the real market value redetermined for 2000-01, the assessment for the tax year 2000-01 would have excluded the value of the improvements. This would have resulted in a significantly smaller tax bill. Unfortunately, since plaintiff missed the deadline the court is powerless to give plaintiff the requested relief. An application, must be filed “on or before August 1 of the current year” in order to qualify for relief under ORS 308.428.

## CONCLUSION

The property suffered a very real loss. A statute exists to provide some relief from the taxation of property damaged or destroyed by fire. Unfortunately, no application was filed within the time set out in the statute. The statutory period must stand.

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IT IS THE DECISION OF THE COURT that plaintiff's appeal is denied.

Dated this \_\_\_\_\_ day of January, 2001.

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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 JANUARY 22, 2001. THE COURT FILED THIS DOCUMENT ON JANUARY 22, 2001.**