

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

ALI DADFARMAY,	)	
	)	
Plaintiff,	)	No. 010154E
	)	
v.	)	
	)	
MARION COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION AND JUDGMENT OF DISMISSAL</b>

This matter is before the court on defendant's Motion to Dismiss, which was filed as part of its Answer on March 26, 2001. The court discussed the motion with the parties during the case management conference held May 3, 2001. Ali Dadfarmay appeared on his own behalf. Jeff Procter, Appraiser, appeared on behalf of defendant (the county).

Mr. Dadfarmay appeals the real market value (RMV) assigned to his home by the county for the 2000-01 tax year.<sup>1</sup> The county assigned the property a RMV of \$107,150. In January 2001, Mr. Dadfarmay had the property appraised. The appraised value came in at \$105,000. As a result, Mr. Dadfarmay filed an appeal with this court on February 28, 2001, requesting that the RMV of his property be reduced from \$107,150 to \$105,000 for the 2000-01 tax year.

In response to Mr. Dadfarmay's Complaint, the county requests that the case be dismissed for two reasons. First, the county claims Mr. Dadfarmay is not aggrieved because, even if the court reduced the RMV to \$105,000, it would not provide him any tax relief. Second, the county claims the court lacks jurisdiction to consider the appeal because Mr. Dadfarmay did not first appeal to the Marion County Board of Property Tax

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<sup>1</sup> The property is identified in the county's records as Account No. R78182.  
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Appeals.

After considering the case, the court finds the case should be dismissed because Mr. Dadfarmay does not have a justiciable claim, *i.e.*, even if the court reduced the RMV as requested, it will not provide him with any tax relief because his property is being taxed at a value less than the RMV of his home.

In May of 1997, Oregon voters passed by referendum Measure 50. This measure substantially modified the property tax system in Oregon. Prior to Measure 50, a property was taxed at its RMV. Due to increasing values, Oregon voters chose to limit the growth of assessed values. In doing so, Measure 50 created the concept of “maximum assessed value” (MAV). For the 1997-98 tax year, which was the implementation year for Measure 50, the MAV was calculated by taking the property’s 1995-96 RMV and subtracting ten percent. Or Const, Art XI, § 11(1)(a).<sup>2</sup> Measure 50 provides that, for each successive year, the MAV can increase no more than three percent a year. Or Const, Art XI, § 11(1)(b); *see also* ORS 308.146(1). The measure further requires that a property be taxed at the lesser of its MAV or its RMV. Or Const, Art XI, § 11(1)(f).<sup>3</sup>

For the year under appeal, tax year 2000-01, the MAV of the subject property was \$87,080 and the RMV was \$107,150. Because the MAV was less than the RMV, Mr. Dadfarmay paid taxes on the property’s MAV. To lower his tax bill, Mr. Dadfarmay would need to demonstrate the property’s RMV was near or below the MAV of \$87,080. No such allegation has been made. As a result, even if the court granted Mr. Dadfarmay’s appeal and ordered the RMV reduced to \$105,000, it would not impact his ultimate tax

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<sup>2</sup> *See also* Or Laws 1997, ch 541, § 2(2), *compiled as a note after* ORS 308.146.

<sup>3</sup> *See also* ORS 308.146(2) and Or Laws 1997, ch 541, § 2(3), *compiled as a note after* ORS 308.146.

liability. Consequently, the court finds the case should be dismissed because

Mr. Dadfarmay is not aggrieved. Now, therefore;

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

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

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COYREEN R. WEIDNER  
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE COYREEN R. WEIDNER ON  
MAY 9, 2001. THE COURT FILED THIS DOCUMENT ON MAY 9, 2001.**