

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT
Property Tax

R. JAMES CLAUS,)
)
 Plaintiff,) No. 010673F
)
 v.)
)
 YAMHILL COUNTY ASSESSOR,)
)
 Defendant.) **DECISION**

This matter is before the court on its own motion to dismiss the above-entitled matter because it fails to present a justiciable controversy. The court discussed its motion with the parties during the case management conference held July 31, 2001.

Plaintiff appeals the 2000-01 real market value of his forestland, which is identified as Yamhill County Assessor's Account No. 13595. After an appeal to the Board of Property Tax Appeals, the real market value of the property was reduced to \$54,000. Plaintiff claims the real market value of the forestland was no more than \$27,000 as of January 1, 2000.

The total **assessed** value of the property for tax year 2000-01 was \$972.¹ Plaintiff is seeking a reduction in the real market value to \$27,000. This asserted value is greater than the property's assessed value. Even if plaintiff should succeed in his claim, he would be entitled to no relief. The court finds it has not been presented with a justiciable controversy and must dismiss the case.

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¹The assessed value reflects that the land is specially assessed as forestland.

A justiciable controversy is a matter that is appropriate for judicial review. The term refers to a “real and substantial controversy which is appropriate for judicial determination, as distinguished from [a] dispute or difference of contingent, hypothetical or abstract character.” *Black’s Law Dictionary* 865 (1990 6th ed). A justiciable controversy does not involve a dispute that is purely academic or moot.

Plaintiff presents a case that lacks a remedy. Consequently, the case is not appropriate or ripe for judicial review. Now, therefore,

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

Dated this _____ day of August, 2001.

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 97301-2563. 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 AUGUST 16, 2001. THE COURT FILED THIS DOCUMENT ON AUGUST 16, 2001.