

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT
Property Tax

DANIEL H. REINWALD,)
)
 Plaintiff,) No. 011047D
)
 v.)
)
 MARION COUNTY ASSESSOR,)
)
 Defendant.) **DECISION OF DISMISSAL**

Plaintiff appeals the real market value of his property, a manufactured home, for tax years 1996-1997, 1997-1998, 1998-1999, 1999-2000, 2000-2001 and 2001-2002.

A case management conference was held in the above-entitled matter on December 7, 2001. Mr. Daniel Reinwald appeared on his own behalf. Mr. Jeff Procter, Appraiser, appeared on behalf of Defendant.

During the conference, the court discussed the number of tax years under appeal by Plaintiff. Mr. Reinwald stated that he did not appeal to the board of property tax appeals for any of the years under appeal. He stated that in 1999 he met with the county assessor and in July 1999 Mr. David Tompkins, Appraiser, inspected his property. As a result of that inspection, the real market value of Mr. Reinwald's property was reduced from \$30,810 in tax year 1997-1998 to \$16,500 for tax year 1998-1999. Mr. Reinwald stated that he thought the earlier years were adjusted at the same time the county adjusted the 1998-1999 tax year.

The court reviewed the statutory requirement for changes in the value of residential property. ORS 305.288(1)¹ reads:

"The tax court shall order a change or correction applicable to a separate

¹All references to the Oregon Revised Statutes are to 1999.

assessment of property to the assessment and tax roll for the current tax year or for either of the two tax years immediately preceding the current tax year, or for any or all of those tax years, if all of the following conditions exist:

"(a) For the tax year to which the change or correction is applicable, the property was or is used primarily as a dwelling * * * and was * * * a manufactured structure * * *.

"(b) The change or correction requested is a change in value for the property for the tax year and it is asserted in the request and determined by the tax court that the difference between the real market value of the property for the tax year and the real market value on the assessment and tax roll for the tax year is equal to or greater than 20 percent."

The court explained that the statute permits the court to review the current year and the two tax years immediately preceding the current tax year. Mr. Reinwald's Complaint was filed on September 25, 2001. The current tax year before the court is 2001-2002 and the two prior tax years are 2000-2001 and 1999-2000. After discussion, the court informed Mr. Reinwald that it would dismiss all tax years prior to 1999-2000.

Mr. Reinwald stated that the real market value for 2001-2002 is \$12,350 and he agrees with that value.

For the 2000-2001 tax year, the real market value on the roll was \$14,360. Mr. Reinwald's requested value of \$12,350 does not meet the 20 percent or more statutory difference. Mr. Reinwald stated that he understood his appeal for the 2000-2001 year would be dismissed.

Prior to coming to the court, the county reduced the value of Plaintiff's property to \$16,500 for tax year 1999-2000. At that time, Mr. Reinwald did not appeal the value of the property. During the case management conference, Mr. Reinwald stated that he believed the real market value should be \$12,350. On December 20, 2001, Mr. Procter informed the court that he did not "see no objectively reasonable basis for asserting that position." (Def's Letter dated December 20, 2001.)

On January 16, 2002, the court wrote to Mr. Reinwald, requesting him to notify the court in writing if he planned to continue his appeal for tax year 1999-2000. The court's letter stated that if Mr. Reinwald failed to submit his written request for a trial or withdrawal to the court by February 4, 2002, the court would dismiss his case. As of this date, he has not communicated with the court. Now, therefore,

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

Dated this _____ day of February, 2002.

JILL A. TANNER
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 JILL A. TANNER ON FEBRUARY 19, 2002. THE COURT FILED THIS DOCUMENT ON FEBRUARY 19, 2002.