

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT
Property Tax

HAROLD ANDERSON and LENORA)
ANDERSON,)
)
Plaintiffs,) No. 011194F
)
v.)
)
CLACKAMAS COUNTY ASSESSOR,)
)
Defendant.) **DECISION**

This matter is before the court upon the oral stipulation of the parties made at the case management conference held on February 11, 2002. This appeal concerns the Plaintiffs' property and its real market value for tax years 1997-98, 1998-99, 1999-00 and 2000-01. This matter is also before the court on the Defendant's Motion to Dismiss, made in its Answer filed January 10, 2002, requesting that the complaint be dismissed as to tax years 1997-98 and 1998-99 because those years are outside the purview of ORS 305.288.¹ Harold and Lenora Anderson appeared for themselves. Suzanne Warman appeared for the Defendant.

The property is identified in the Clackamas County tax records as Account No. 00142063. No petitions were earlier submitted to the county board of property tax appeals. The first, and only, complaint was filed with the Magistrate Division on December 5, 2001.

The subject property is one of four parcels that in their entirety make a lot of record. Three of the parcels are the subject of appeals before this court. On one of the parcels is a manufactured home. The parties agree that the real market value for

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

Account No. 00142063 should be reduced from \$29,020 to \$11,707 for tax year 1999-00 and from \$31,824 to \$11,707 for tax year 2000-01. As a whole, this property that "was or is used primarily as a dwelling" is being reduced from \$263,480 to \$171,146 for tax year 1999-00 and from \$273,194 to \$174,176 for tax year 2000-01. See ORS 305.288(1). These are overall reductions of 34 and 35 percent, respectively.

IT IS THE DECISION OF THE COURT that the real market value of the property identified in the Clackamas County tax records as Account No. 00142063 was, as stipulated, \$11,707 for tax years 1999-00 and 2000-01.

IT IS FURTHER DECIDED that the county shall correct the assessment and tax rolls to reflect the above values. Any refund due following this correction is to be promptly paid with statutory interest pursuant to ORS 311.806 and 311.812.

IT IS FURTHER DECIDED that the Defendant's Motion to Dismiss is granted as to tax years 1997-98 and 1998-99.

Dated this _____ day of February, 2002.

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 FEBRUARY 19, 2002. THE COURT FILED THIS DOCUMENT ON FEBRUARY 19, 2002.