

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Property Tax

WILLIAM R. LAMB, )  
 )  
 Plaintiff, ) No. 020028A  
 )  
 v. )  
 )  
 CLACKAMAS COUNTY ASSESSOR, )  
 )  
 Defendant. ) **DECISION AND JUDGMENT**

William R. Lamb has appealed the addition to the roll, as omitted property, structures included in Account No. 00601726. The 1996-97 through 2001-02 tax years are at issue.

Mr. Lamb appeared and made his arguments. Fred Dodd, of the assessor's staff, responded.

**STATEMENT OF FACTS**

The property at issue consists of two farm buildings, apparently constructed by Mr. Lamb's predecessor in interest in 1984. Mr. Lamb acquired the property, with the buildings in place, in 1995. He subsequently leased the property to a tenant.

Two arguments were presented as to this property. The first is as to the value of the omitted property. The two structures are general purpose buildings, with metal siding and roofing, and a concrete floor. One of the improvements has dimensions of 60 x 66 feet; the other is 40 x 60 feet. Following an inspection of the property, Clackamas County agreed to a reduction in the value sought to be added to the roll

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along the following lines:

<u>Tax Year</u>	<u>From</u>	<u>To</u>
2001-02	\$49,620	\$45,750
2000-2001	\$49,620	\$45,750
1999-2000	\$50,483	\$44,850
1998-99	\$46,735	\$41,521
1997-98	\$49,186	\$43,713
1996-97	\$51,227	\$45,533

The other argument relates to fairness. The property is leased. Mr. Lamb spoke of how his plan for the property was based on a predictability of its property tax burden, and that he is unable to pass on the additional taxes now due. Presenting the situation as a mistake on the part of the assessor, Mr. Lamb argued it is inequitable for him to bear the consequences.

### **COURT'S ANALYSIS**

As to the value of the buildings, the reductions proposed by Clackamas County are the most persuasive estimates of its value. Mr. Lamb's testimony as to the quality of the structures is consistent with the revised values proposed by the county. While Mr. Lamb's mention of the cost of materials is useful, the county's appraisal reflected not only the contribution of this component, but the additional elements of labor, permits, and a degree of finish and electrical wiring.

Fairness is another matter. Mr. Lamb's point, that it was not by his error that the property came to be omitted, is understandable. The legislature considered this factor. The legislature also balanced against this the reasoning that the consequences of someone paying less than their full tax burden does not end with the assessor's office, but instead is a matter of consequence to all the citizens of the county, or for that matter, the state, who pay taxes on all of their assessable property. In striking a balance the legislature choose to enact ORS 311.216 to 311.229<sup>1</sup>, which limit the

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<sup>1</sup> All references to the Oregon Revised Statutes are to 2001.

correction to five years. The logic of Mr. Lamb's arguments is captured in the fact that under his ownership his property will have escaped a year of taxation. The court may take his fairness argument no further than this.

### **CONCLUSION**

Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that this appeal is granted to the extent of the reductions proposed by Clackamas County, as set out above.

Dated this \_\_\_\_\_ day of August, 2002.

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SCOT A. SIDERAS  
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE SCOT A. SIDERAS ON  
AUGUST 27, 2002. THE COURT FILED THIS DOCUMENT ON AUGUST 27, 2002.**