

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

DAVID A. RICHENSTEIN and MARY M.)
RICHENSTEIN,)
)
Plaintiffs,) No. 020029B
)
v.)
)
MULTNOMAH COUNTY ASSESSOR,)
)
Defendant.) **DECISION**

A case management conference was held on March 1, 2002. David A. Richenstein participated on his own behalf; Steve Skinner represented the Defendant. Subsequently, written arguments were received. The parties agreed this Decision would be based on that written record.

This case concerns the appropriate historic assessed value for the 2001-02 tax year. The property Account No. is R486904. For the prior 2000-2001 tax year, the record assessed value was \$1,570,290; Plaintiffs contend the historic value should be frozen at that earlier year's amount. Defendant urges the 2001-02 value stay as originally computed at \$1,617,390, which is the earlier year's assessed value with a statutory 3 percent increment.

Plaintiffs applied for historic property special assessment as allowed by ORS 358.505¹. That freezes the assessed value for a 15-year period. The application was signed on March 20, 2001; it was received by Defendant on March 22, 2001. Plaintiffs stated they were advised by a group (other than Defendant) that the special assessment would apply to the then set values for the earlier 2000-2001 tax year.

Defendant granted the application effective for the 2001-02 tax year. That year's

¹ All references to the Oregon Revised Statutes are to 2001.

value, \$1,617,390, became the specially assessed value for the historic program.

ORS 358.505(1)(a) freezes the assessed value "at the time application for classification was made." That application date was March 22, 2001. Then, the assessed value was that determined as of the current assessment date of January 1, 2001. ORS 308.210. For the 2001-02 tax year, the value as of January 1, 2001, was \$1,617,390. Defendant's values are computed according to the statutory schedule.

The misinformation by the third-party group cannot change the law's mandate.

After considering the record, the court concludes that the appeal must be denied.

Now, therefore,

IT IS THE DECISION OF THE COURT that Plaintiffs' appeal is denied.

Dated this ____ day of May, 2002.

JEFF MATTSON
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 JEFF MATTSON ON MAY 31, 2002. THE COURT FILED THIS DOCUMENT ON MAY 31, 2002.