

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Property Tax

CHARLES P. BOOTH and CINDY F. BOOTH,)	
)	
Plaintiffs,)	No. 020161E
)	
v.)	
)	
WASHINGTON COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION AND JUDGMENT

Plaintiffs appeal Defendant’s correction of a clerical error that resulted in increased assessments for tax years 1997-98 through 2001-02. The court held a telephone trial in the matter on October 15, 2002. Charles P. Booth appeared on behalf of Plaintiffs. Mark C. Hertel, Property Appraiser II, appeared on behalf of Defendant. For ease of reference herein, the parties are referred to as “taxpayers” and “the county.”

STATEMENT OF FACTS

Taxpayers purchased their manufactured home in 1994 and placed it on a parcel of land that they owned. At the time, the home was identified in the county’s records as Account No. M00172250, (Ptf’s Ex 3), and the land was identified as Account No. R792075, (Def’s Ex B). For unknown reasons, the county failed to change its records to reflect the change in ownership. For the next two years, the county continued to send tax statements on the manufactured home to the prior owner, and taxpayers continued to pay taxes on only the land account. In 1996, the county discovered taxpayers had purchased the manufactured home. After taxpayers paid the back taxes on the property, the county added the manufactured home to the land account so that all the property was contained in Account No. R792075.

For the 1997-98 tax year, the county was responsible for implementing the provisions of Measure 50. In doing so, the county was supposed to take each property's 1995-96 real market value and subtract 10 percent to arrive at a maximum assessed value. The county used a 1995-96 real market value of \$64,720 for the land and subtracted 10 percent to arrive at a maximum assessed value of \$58,250. (Def's Ex C.) In fact, the 1995-96 real market value of the land was \$58,800. (Def's Ex B). Furthermore, the county failed to account for the manufactured home, which had a 1995-96 real market value of \$45,010. (Def's Ex A).

In the fall of 2001, the county realized it had made an error in calculating the property's maximum assessed value beginning with the 1997-98 tax year. As a result, it sent taxpayers notices of its intended correction on October 23, 2001. Taxpayers objected to the real market values used by the county. Upon review, the county agreed the real market values were too high and reduced them. It then corrected the roll back to the 1997-98 tax year on December 10, 2001. Taxpayers appeal from this correction.

COURT'S ANALYSIS

Initially, taxpayers claimed the county was not allowed to add the additional value to the tax roll. However, during trial, Mr. Booth agreed the county had in fact made a clerical error. As a result, he withdrew his objection to the assessment on this basis. Upon reviewing the facts, the court agrees the county made a clerical error and it was appropriate for the county to make the correction.

Instead, Mr. Booth now claims that the maximum assessed values and real market values used by the county are too high. He believes that the real market values are perhaps \$20,000 too high. He further claims it is unfair that the maximum assessed value continues to rise when the real market value of his manufactured home has decreased. First, taxpayers failed to present any valuation evidence to support their

real market value claim. Second, as explained at trial, the real market value and maximum assessed value are generally independent of one another. A change in the real market value has no impact on the property's maximum assessed value. Finally, as observed by the court, the real market value of the total property has been increasing because, although the value of the manufactured home has decreased, the land's real market value has increased.

CONCLUSION

It is the conclusion of this court that there is no basis for reducing the real market values and maximum assessed values used by the county in its clerical error assessment. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that Plaintiffs' appeal is denied.

Dated this _____ day of October, 2002.

COYREEN R. WEIDNER
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE COYREEN R. WEIDNER ON OCTOBER 31, 2002. THE COURT FILED THIS DOCUMENT ON OCTOBER 31, 2002.