

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

JOHN W. ROWLEY and VICTORIA C. ROWLEY,	)	
	)	
Plaintiffs,	)	No. 020804D
	)	
v.	)	
	)	
WASCO COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION OF DISMISSAL</b>

Plaintiffs allege that Defendant should be accountable for its clerical error. Three case management conferences were held. Mr. John Rowley appeared on behalf of Plaintiffs. Mr. Tim Lynn, Appraiser, appeared on behalf of Defendant.

During the conferences, Mr. Rowley stated that for tax years 2000-2001 and 2001-2002 he personally visited the tax collector and asked if he owed any property taxes on his manufactured structure. Each year, Mr. Rowley was informed that he did not owe any taxes. Because his mortgage company allocated a portion of his payment to property taxes, Mr. Rowley received a refund from his mortgage company for the amount of the property taxes collected but not paid.

On February 27, 2002, Defendant wrote to Plaintiffs, informing them that their property had been omitted from the tax rolls. In its letter, Defendant stated that property taxes for tax years 2000-2001 and 2001-2002 would be "applied on the 2002-2003 tax roll." Mr. Rowley stated that he is very upset. He wants to know who is accountable for making this error. He stated that he is not appealing the value of his property as determined by Defendant.

Mr. Lynn explained that the county made an error. When the error was discovered, Mr. Lynn stated that the county followed the statute which allows it to add

the omitted property to the tax roll and assess property taxes. ORS 311.205.<sup>1</sup>

The court informed Mr. Rowley that because he is not appealing the value of his property added to the tax rolls the court does not have jurisdiction to settle his dispute with the county. The court advised the parties that it would dismiss Plaintiffs' appeal.

Now, therefore,

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

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

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JILL A. TANNER  
PRESIDING 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 JILL A. TANNER ON OCTOBER 28, 2002. THE COURT FILED THIS DOCUMENT ON OCTOBER 28, 2002.**

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