

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Property Tax

KEVIN R. KING and MARISSA J. KING,)	
)	
Plaintiffs,)	TC-MD 030149B
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION AND JUDGMENT

This matter is before the court on Defendant's motion to dismiss, filed with the Answer on March 25, 2003.

Two case management conferences were convened on April 29, 2003, and November 14, 2003. Kevin King participated for Plaintiffs. Beth Fast represented Defendant.

During the second conference call with this court, Plaintiffs withdrew their claims for all years prior to 2002-03. Those years shall be dismissed pursuant to Plaintiffs' request.

As for the 2002-03 tax year, Plaintiffs presented their appeal to the Multnomah County Board of Property Tax Appeals. Upon review, the following reductions were made:

	<u>FROM</u>	<u>TO</u>
Real Market Value (RMV):	\$194,670	\$183,210
Maximum Assessed Value (MAV):	\$174,170	\$174,170
Assessed Value (AV):	\$174,170	\$174,170

Plaintiffs fully accept the revised RMV at \$183,210. They now claim they are similarly entitled to a pro rata reduction in the MAV. They request the court determine the MAV should be \$141,120.

A similar issue was recently argued in the Regular Division of the Oregon Tax Court. In that case the court stated:

“Under Measure 50 and the statutes implementing it, there is no linkage between the RMV and MAV. Instead, each value is determined and one of the two, the lesser, becomes, in any given year, the assessed value (AV) for the property.”

Gall v. Dept. of Rev., Regular Division TC 4639, (Order issued Nov 17, 2003).

Therefore, Plaintiffs are not automatically entitled to a reduction in MAV simply because the RMV was changed. There is no error or omission by Defendant for the 2002-03 tax year.

After considering the written submissions, the court concludes that the case must be dismissed for tax years 1997-98 through 2002-03. Now, therefore,

IT IS ADJUDGED AND DECREED that this appeal is dismissed.

Dated this ____ day of December, 2003.

JEFF MATTSON
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE JEFF MATTSON ON
DECEMBER 8, 2003. THE COURT FILED THIS DOCUMENT ON DECEMBER 8,
2003.**