

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

RUSSELL L. CRAWFORD and)
JENNIFER D. CRAWFORD,)
)
Plaintiffs,) TC-MD 030797B
)
v.)
)
COLUMBIA COUNTY ASSESSOR,)
)
Defendant.) **DECISION**

A case management conference was convened on September 30, 2003. Russell L. Crawford (Crawford) appeared for Plaintiffs. Mike Simmons represented Defendant. The parties agreed the appeal would be decided based on written submissions. Subsequently, written arguments were received from the parties. The record closed on November 3, 2003.

Plaintiffs' complaint in this matter appealed several tax years: 1995-96 through 2002-03. The appeal was filed with this court on May 8, 2003.

TAX YEARS 1995-96 THROUGH 1999-2000

Plaintiffs did not take possession of the property until February of 1999. They are not aggrieved in that they did not pay real property taxes for the earlier of these years. Even after their purchase, no appeal was taken to Columbia County seeking a reduction in the real market value (RMV) of the property.

Even under the most expansive reading of the statutes, appeals under these circumstances may be submitted to this court for the current tax year and the two immediate preceding years. ORS 305.288.¹ These earlier years are outside the reach

¹ All references to the Oregon Revised Statutes (ORS) are to 2001.

of the statutes. For these years, Plaintiffs' claims must be dismissed.

2000-2001 AND 2001-02 TAX YEARS

For these years, Plaintiffs seek reductions in the subject property's RMV. However, due to certain special assessments, the property's special assessed value (SAV) and maximum assessed value (MAV) are much lower. Importantly, in comparison for these years, the property's assessed value (AV) is even more reduced. It is that AV amount that determines the tax billing for each year.

The respective values may be summarized as:

	<u>2000-2001</u>	<u>2001-02</u>
RMV	\$569,900	\$581,000
SAV	\$430,440	\$433,330
MAV	\$322,820	\$332,150
AV	\$322,490	\$331,590

Plaintiffs did not appeal to the Columbia County Board of Property Tax Appeals for any of these years. Crawford stated he had no reason to believe earlier there was any reason to appeal Defendant's determinations. The RMV difference alleged is less than 20 percent for each year.

Plaintiffs seek reductions in the RMV for each year. Even if Plaintiffs were to receive the relief requested, the revised RMV would still lie above the Defendant's record assessed values at \$322,490 (2000-2001) and \$331,590 (2001-02). A reduction in RMV would not affect the other assessed values. As such, no tax change would occur and there would be no refund. Therefore, there is no real tax impact to the dispute for these years; Plaintiffs are not aggrieved.

So long as the property's maximum assessed value is less than its real market value, the taxpayer is not aggrieved within the meaning of ORS 305.275. *Parks Westsac L.L.C. v. Dept. of Rev.*, 15 OTR 50 (1999).

Because Plaintiffs are not aggrieved, the claims must be dismissed for the two tax years 2000-2001 and 2001-02.

2002-03 TAX YEAR

For the 2002-03 tax year, Plaintiffs timely appealed to the Columbia County Board of Property Tax Appeals. They were awarded a reduction in the subject property's RMV from \$433,420 to \$381,420. Those corrections were made based on a review of the garage area, the value of a loft barn, and conditions of other items.

The appeal to this court for 2002-03 seeks a further reduction to \$313,925 in RMV. Similar to the analysis above, should Plaintiffs prevail at trial, a reduction would yield no tax relief because the assessed values are already lower for that year at \$296,620 (MAV) and \$296,140 (AV). Those amounts would be unaffected by a reduction in RMV. Thus, Plaintiffs are not aggrieved for the 2002-03 tax year. The case must be dismissed as to 2002-03.

CONCLUSION

After reviewing the written records, the court concludes there is no controversy to adjudicate such that would affect the taxes owing for any of the years open for appeal.

IT IS THE DECISION OF THE COURT that the appeal is dismissed.

Dated this ____ day of December, 2003.

JEFF MATTSON
MAGISTRATE

IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR

DIVISION OF THE OREGON TAX COURT, BY MAILING TO: 1163 STATE STREET, SALEM, OR 97301-2563; OR BY HAND DELIVERY TO: FOURTH FLOOR, 1241 STATE STREET, SALEM, OR. 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 DECEMBER 8, 2003. THE COURT FILED THIS DOCUMENT ON DECEMBER 8, 2003.