

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Property Tax

NORMA M. DEGUIRE,)	
)	
Plaintiff,)	TC-MD 040890C
)	
v.)	
)	
MARION COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION and JUDGMENT

Plaintiff requested that the taxes for the subject property, a trailer, be stricken from the roll for tax years 2001-02, 2002-03, and 2003-04, because the structure was torn down in 2001. In its Answer, Defendant requested that the account be deleted beginning with the 2002-03 tax year. A telephonic case management conference was held September 13, 2004.

The property is identified in the county assessor’s records as account number M125682. The unit belonged to Plaintiff’s deceased mother.¹ The parties agree that the property was razed September 17, 2001, and the “rubble” removed from the land. That occurred after the January 1, 2001, assessment date for the 2001-02 tax year. *See* ORS 308.007(2)(a) (providing that the January 1 assessment date corresponds to the tax year beginning on July 1); ORS 308.105(1) (providing that personal property be assessed “at its situs as of the day and hour of assessment”); and ORS 308.210(1) (providing for a January 1 assessment date on which all taxable property is assessed).² Property in existence on the assessment date is subject to tax. *Id.* Accordingly, the

¹ Plaintiff appealed after receiving a Notice of Delinquent Property Taxes dated May 24, 2004. At the September 13, 2004, case management conference, Defendant’s representative Jeff Proctor stated that the delinquent tax notice was mailed to the wrong address and that the address should have been updated after mail was returned in 2003. The address problem may have unnecessarily increased the liability by adding warrant fees of \$141. Plaintiff will pursue that issue with the tax collector.

² Unless otherwise noted, all references to the Oregon Revised Statutes (ORS) are to 1999.

tax imposed for tax year 2001-02 must stand. However, the value should be stricken from the roll for the subsequent tax years because it did not exist on or after January 1, 2002, which is the assessment date for the 2002-03 tax year. ORS 308.210(1) (2001). Now, therefore,

IT IS ADJUDGED that Plaintiff's appeal is dismissed as to the 2001-02 tax year; and

IT IS FURTHER ADJUDGED that the value shall be stricken from the tax roll for the 2002-03 and 2003-04 tax years and that the corresponding tax be canceled.

Dated this _____ day of September 2004.

DAN ROBINSON
MAGISTRATE

THIS DOCUMENT IS FINAL AND MAY NOT BE APPEALED. ORS 305.514.

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN ROBINSON
SEPTEMBER 16, 2004. THE COURT FILED THIS DOCUMENT SEPTEMBER 16,
2004.**