

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

GLENNIS CURRY and LELAND D. CURRY,)	
)	
Plaintiffs,)	TC-MD 041020D
)	
v.)	
)	
MARION COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

Plaintiffs appeal the real market value of their manufactured structure, identified as Account M123875, for tax years 2001-02, 2002-03, 2003-04 and 2004-05.

A case management conference was held in the above-entitled matter on Monday, December 6, 2004. Glennis Curry (Curry) appeared on behalf of Plaintiffs. Jeff Procter (Procter), Residential Appraiser, appeared on behalf of Defendant.

During the conference, Procter confirmed that the board of property tax appeals reduced the real market value of Plaintiffs' manufactured structure for tax year 2003-04 to zero. Procter stated that for the tax year 2004-05 the real market value remained at zero. Further, Procter stated that the county agreed the value should be reduced to zero for tax year 2002-03.

Defendant's Answer, received by the court on October 29, 2004, explained that Plaintiffs' appeal of tax year 2001-02 is too late to be considered by the court. Procter attached a copy of the Oregon Revised Statute (ORS) 305.288.¹ During the conference, the court reviewed the statute with Curry and explained that because her appeal was filed after July 1, 2004, the court cannot consider tax year 2001-02. The court stated that because ORS 305.288 limits review by the court to the current year (2004-05) and two prior years (2002-03 and 2003-04) the court must dismiss Plaintiffs' appeal for the tax year 2001-02.

¹ All references to the Oregon Revised Statutes (ORS) are to 2003.

Now, therefore,

IT IS THE DECISION OF THIS COURT that the real market value of Plaintiffs' property identified by the Marion County Assessor as Account M123875 for tax years 2002-03, 2003-04 and 2004-05 is zero.

IT IS FURTHER DECIDED that Plaintiffs' appeal of tax year 2001-02 is dismissed.

Dated this _____ day of December 2004.

JILL A. TANNER
PRESIDING 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 PRESIDING MAGISTRATE JILL A. TANNER ON DECEMBER 23, 2004 . THE COURT FILED THIS DOCUMENT ON DECEMBER 23, 2004.