

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

BETSY GILLETT,)	
)	
Plaintiff,)	TC-MD 050162A
)	
v.)	
)	
LINCOLN COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

Plaintiff has appealed the assessment of property taxes for the 2004-05 tax year as to Account P325355. Plaintiff appeared and made her arguments. Defendant appeared through Kathy Leib, of its staff.

I. STATEMENT OF FACTS

Plaintiff is the owner of a 5-plex. It was her intention to use the property for vacation rentals. Her request was denied by Lincoln City. As an alternative, Plaintiff chose to treat the units as condominiums. Three of the units were sold. Two are rented as apartments on a month-to-month basis. As part of the conversion, Plaintiff had a garage sale that disposed of many items during the summer of 2004.

Defendant dealt with the situation by setting up six accounts; one for each unit and one for the common area. On June 17, 2005, Defendant sent the personal property returns to Plaintiff and, with no reply from Plaintiff, closed the roll. The value for the property under appeal is a value for the common area. Defendant set the amount at \$3,500, which is the amount typically applied by Defendant in Lincoln County.

Plaintiff reasoned that the common area contains only a leased washer and dryer and so no taxes would be due on the account.

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II. ANALYSIS

When Plaintiff did not file personal property tax returns, Defendant used a value of \$3,500 for the value of the common area. That is the amount of personal property Defendant typically sees throughout the county for common areas of complexes of the type at issue here.

However, in this case that amount seems high. The only interest covered by that specific account is identified items of personal property that may be said to be part of the complex's common area. This complex does not have a lobby or office. The only assets in the common area are those in the laundry room, and these are limited to a washer and dryer.

The washer and dryer are taxable. Although they are leased, they are nonetheless assessable to Plaintiff. ORS 308.105(2).¹ The conclusion of the court is that a value of \$1,000 is sufficient to cover their value, as well as any other minor assets properly described as common property that ought have been assessed for the 2004-05 tax year and were later disposed by Plaintiff in her garage sale. The appeal is granted to this extent.

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

III. CONCLUSION

The property at issue has some value, and is assessable to Plaintiff. Now, therefore,
IT IS THE DECISION OF THIS COURT that the real market value of this account for
the 2004-05 tax year is \$1,000.

Dated this _____ day of October 2005.

SCOT A. SIDERAS
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 Scot A. Sideras on October 28, 2005 .
The Court filed this document on October 28, 2005.***