

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Property Tax

JIMMY FOSTER and CAROLYN FOSTER,)	
)	
Plaintiffs,)	TC-MD 050239A
)	
v.)	
)	
YAMHILL COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION and JUDGMENT

Plaintiffs appealed the assessment of their home for the 2001-02, 2002-03, 2003-04, and 2004-05 tax years. Plaintiffs appeared and made their arguments. Scott Maytubby presented the case for Defendant.

I. STATEMENT OF FACTS

Plaintiffs told the court that Mr. Foster is disabled. On that basis, a deferral of the property taxes that would otherwise be due has been granted for the property beginning with the 2005-06 tax year.

As for the characteristics of Plaintiffs' property, it is a mobile home. For the years at issue, it was assessed at values between \$35,267 and \$38,578, and assigned real market values from \$35,267 to \$41,079.

Plaintiffs contend the mobile home is not worth more than \$20,000, and reason that it is being assessed for more than what they paid for it. For its part, Defendant observed that it had inspected the dwelling and would be willing to lower the assessed value to \$30,000 for the 2004-05 tax year.

///

///

II. ANALYSIS

The court has no ability to turn back the clock so as to give Plaintiffs' application to defer property taxes a retroactive reach to earlier tax years. The application is effective for the 2005-06 tax year. Taxes for earlier years are beyond the reach of the deferral.

As for those earlier tax years, Plaintiffs have argued the value is too high, reasoning that newer mobile homes sell for less. Although that may be true, it does not demonstrate the point at issue, which is the value of Plaintiffs' home, not as inventory on a dealer's lot, but as a residence set up in its current location. The court will not order a refund of taxes previously paid for the earliest tax years. However, for the 2004-05 tax year, Defendant has agreed that the real and assessed value of the home is \$30,000, which is less than the value as carried on the roll. Relief is granted to that extent.

III. CONCLUSION

Relief is granted to the extent of Defendant's recommendation. Now, therefore,

IT IS ADJUDGED that the real and assessed values for the 2004-05 tax year shall be set at \$30,000. Relief is granted to that extent.

Dated this _____ day of October 2005.

SCOT A. SIDERAS
MAGISTRATE

This document is final and may not be appealed. ORS 305.514.

***This document was signed by Magistrate Scot A. Sideras on October 28, 2005 .
The Court filed this document on October 28, 2005.***