

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

MICHAEL D. MOON and LORENA E. MOON,)	
)	
Plaintiffs,)	TC-MD 050872B
)	
v.)	
)	
UMATILLA COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

A trial was held in this matter June 12, 2006. Lorena E. Moon (Moon) testified for Plaintiffs. Angela Gallino and Paul Chalmers appeared for Defendant.

At issue are certain omitted real property assessments for tax years 2002-03, 2003-04, and 2004-05 for property identified as Account 129635.

I. STATEMENT OF FACTS

Plaintiffs own certain real property located at 84717 Edwards Road, Milton Freewater, in Umatilla County, Oregon. In 2001, they placed a manufactured structure on the homesite land. Defendant's appraiser inspected the property in November of that year, measured the structure, returned to the assessor's office, and calculated a real market value (RMV) for the structure. For reasons unknown, that initial RMV was never transferred from the appraisal jacket to the Defendant's official computer system.

That error was discovered in September 2005. On September 12, 2005, Defendant sent Plaintiffs an omitted property letter which told of its intent to add the structure to the tax rolls for the three years under appeal. The official roll corrections were later completed.

Plaintiffs have timely appealed to this court. They do not contest the actual RMV computed by Defendant for those years. Rather, they contend Defendant should not be allowed to make any corrections due to considerations of equity and fairness.

II. ANALYSIS

The Oregon Legislature has provided a process for the county to retroactively add value to the five prior tax rolls for property that was omitted. The applicable statute is ORS 311.216,¹ which states:

“(1) Whenever the assessor discovers or receives credible information, or if the assessor has reason to believe that any real or personal property * * * or any buildings, structures, improvements or timber on land previously assessed without the same, has from any cause been omitted, in whole or in part, from assessment and taxation on the current assessment and tax rolls or on any such rolls for any year or years not exceeding five years prior to the last certified roll, the assessor shall give notice as provided in ORS 311.219.”

ORS 311.219 requires the county to notify the owner of the property of the “assessor’s intention to add the property to the assessment or tax roll under ORS 311.216 to 311.232 and to assess the property in such person’s name.” In this case, the county received credible information that the subject improvement had been omitted from assessment and taxation during the five previous tax years. As a consequence, the county proceeded to notify Plaintiffs of its intention to add the home’s value to the three prior tax rolls.

Moon argues it is unfair to add property value retroactively to the tax rolls. The Oregon Legislature, however, has provided a specific process for counties to retroactively add previously omitted value to the tax roll. The court is obligated to uphold that process if the proper procedural steps have been followed.

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

III. CONCLUSION

Defendant fully complied with the mandates of ORS 211.216 for adding this omitted property to the tax rolls. Now, therefore,

IT IS THE DECISION OF THIS COURT that the appeal is denied.

Dated this _____ day of December 2006.

JEFFREY S. 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 Jeffrey S. Mattson on December 13, 2006. The Court filed and entered this document on December 13, 2006.