

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

JOHN COX and DONNA M. COX,)	
)	
Plaintiffs,)	TC-MD 050945A
)	
v.)	
)	
JACKSON COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

Plaintiffs appeal the assessment of Account 10615954 as omitted property for the 2000-2001 through 2004-05 tax years. Donna Cox appeared for Plaintiffs. Defendant was represented by Charles Allen.

I. STATEMENT OF FACTS

Defendant added, as property omitted from the roll, a feeder barn. For the 2000-2001 tax year, assessed value was increased by \$15,000, rising to \$20,270 for the 2004-05 tax year. Total additional property tax was \$1,120.15.

The dimensions of the feeder barn are 60 feet by 96 feet. It was built in 1984 and 1985. The property records were studied, or the site was examined, by Defendant in 1987, 1988, 1989, 1995, 2000, 2001, 2003, and 2004. On at least one of those instances, the property was physically reappraised. Plaintiffs purchased the property in 1999.

III. CONCLUSION

Plaintiffs' frustration is easy to understand. They purchased the property in 1999, well after the feeder barn was built. They never attempted to evade any property taxes due on their property. Their annual tax statement, which they dutifully paid each year, gave them no notice that a portion of their property had been omitted from the tax roll. Now they find themselves, through no omission on their part, responsible for five years of back taxes.

However, that is what the law requires in this instance, as set out in *Miller v. Department of Revenue*, 16 OTR 4 (2001). *Miller* reasons that, so long as a barn is shown to have been omitted from the assessment roll, it does not matter that the assessor may have known of the barn's existence. *Miller* reasons that, even if the source of the omission is an error by the assessor, the purpose of ORS 311.205 and 311.216¹ is to provide an assessor with the opportunity to correct those mistakes. *Miller* concludes that, "where a property has been omitted for any reason, it may be added to the assessment rolls." *Miller* at 8 (emphasis in original).

In this instance, like *Miller*, Defendant showed that the subject property was subject to assessment during the years at issue. The only further point for the court to note is that this result is required to ensure that all taxpayers in the county bear the appropriate burden, that Plaintiffs will not be taxed for the period beyond the reach of the correction, and that there is no interest for the liability imposed. Now, therefore,

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

Dated this _____ day of April 2006.

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 April 4, 2006 . The Court filed this document on April 4, 2006.

¹All references to the Oregon Revised Statutes (ORS) are to 2005.