

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

BRYCE M. BONNEAU,	)	
	)	
Plaintiff,	)	TC-MD 070444D
	)	
v.	)	
	)	
MULTNOMAH COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION OF DISMISSAL</b>

This matter is before the court on Defendant’s Motion to Dismiss, filed May 7, 2007, requesting that the Complaint be dismissed.

A case management conference was held on Tuesday, June 26, 2007. Plaintiff appeared on his own behalf. Bob Schafer and Dennis Wardwell, appraisers, appeared on behalf of Defendant.

Plaintiff does not dispute the real market value of his property. He paid \$495,000 for the subject property, which is currently shown on the tax roll at a real market value of \$450,490.

During the conference, the parties discussed the Oregon property tax system which changed in 1997 when Measure 50 was passed.<sup>1</sup> Prior to the changes, there was a relationship or link between real market value and assessed value. ORS 308.232 (1995). Under that system, when the real market value of a property increased, the assessed value would also increase. With the enactment of Measure 50, the link between real market value and assessed value was broken because assessed value is now based on the lesser of real market value or of the maximum assessed value. Maximum assessed value is a statutory value based on 90 percent of

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<sup>1</sup> Measure 50 was codified at Article XI, section 11, of the Oregon Constitution.

the real market value of the property as of 1995, or the real market value at the time the property is added to the tax roll. For the property at issue, the maximum assessed value was \$245,590.

The law provides that for each successive year, the maximum assessed value in most cases will increase no more than three percent a year. Or Const, Art XI, § 11(1)(b); *see also* ORS 308.146(1). The assessed value of a property is the lesser of its real market value or its maximum assessed value. In this case, the assessed value of the subject property for tax year 2006-07 is \$245,590.

Plaintiff complains that his tax burden is greater than that of his neighbors. The court has previously concluded that the current property tax system will result in some degree of nonuniformity. In *Ellis v. Lorati*, the court stated:

“The court recognizes that in one sense MAV is somewhat artificial or arbitrary. That is inherent in the overall scheme of section 11 [of the Oregon Constitution]. The concept may, over time, result in various degrees of nonuniformity in the property tax system. Section 11(18) contemplates this and excuses itself from complying with other constitutional provisions requiring uniformity, specifically Article IX, section 1, and Article I, section 32.”

*Ellis*, 14 OTR at 535.

At the conclusion of the case management conference, the court explained that it would grant Defendant’s Motion to Dismiss because Plaintiff agrees that the real market value of his property is correct. There was no evidence showing that Defendant incorrectly computed the tax liability. There is no justiciable issue before the court. Now, therefore,

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IT IS THE DECISION OF THIS COURT that this matter be dismissed.

Dated this \_\_\_\_\_ day of June 2007.

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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 June 29, 2007. The Court filed and entered this document on June 29, 2007.***