

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

FLOYD L. DOMINICK,	)	
	)	
Plaintiff,	)	No. 990564D
	)	
v.	)	
	)	
DESCHUTES COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION</b>

This matter is before the court on its own motion to reactivate this case. On October 15, 1999, the court issued its Order of Abeyance (Order) pending the Judgment in *Taylor v. Clackamas County Assessor*, Oregon Supreme Court Case No S46652. On December 9, 1999, the Supreme Court issued its Order of Dismissal and Appellate Judgment. On January 11, 2000, the Regular Division of the Tax Court vacated its Judgment previously entered on July 1, 1999, and the parties entered into a stipulation filed January 11, 2000.

A subsequent case, *Flavorland Foods v. Washington County Assessor*, 15 OTR 182 (2000), raised the same issues that were resolved by stipulation in *Taylor*. *Flavorland* was appealed to the Oregon Supreme Court, Case No S47940. The Supreme Court issued its opinion on September 19, 2002, making this matter ready for decision.

In its Order, the court set forth a detailed statement of facts which are included herein by reference. In addition, the court's analysis concluded that Defendant properly computed the 1998-1999 real market value of Plaintiff's property to be \$222,875. However, the court reserved Plaintiff's second allegation that Defendant's computation of a change property ration (CPR) was incorrect until such time as the *Taylor* and subsequently *Flavorland* cases were final.

In its Order, the court stated that "[I]n accordance with the Oregon Tax Court's recent holding in *Taylor*, the court could conclude that a CPR should be developed for land and a separate CPR for improvements \* \* \*." (Order at 7.) However, *Flavorland* requires that the court reach a different conclusion. The Supreme Court concluded that "the voters intended the phrase 'each unit of property in this state' to refer to all the property in a property tax account, which, in this case, includes both land and improvements." *Flavorland*, 334 Or 562, 578, 54 P3d 582, (2002). The court concludes that Defendant is required to compute one CPR to be applied to a property tax account without regard to the components (i.e., land or improvements) of the property tax account.

### CONCLUSION

Now, therefore,

IT IS THE DECISION OF THIS COURT that the 1998-1999 real market value of Plaintiff's improvements, identified as Deschutes County Assessor's Account No. 201034 A0 00900 (137932), was \$222,875.

IT IS FURTHER DECIDED that Defendant is not required to develop a CPR for land and a separate CPR for improvements.

IT IS FURTHER DECIDED that this case is hereby activated.

Dated this \_\_\_\_\_ day of December, 2002.

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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, FOURTH FLOOR, 1241 STATE ST., SALEM, OR 97301-2563. 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 JILL A. TANNER ON DECEMBER 4, 2002. THE COURT FILED THIS DOCUMENT ON DECEMBER 4, 2002.**