TAX - OREGON

Village at Main Street Phase II, LLC v. Department of Revenue

Supreme Court of Oregon, En Banc. - December 30, 2016 - P.3d - 360 Or. 738 - 2016 WL 7488855

Taxpayers challenged county assessor's real market value of improvements on their real property.

Assessor sought preliminary ruling that it had statutory right to pursue counterclaims alleged in its proposed amended answers challenging value of taxpayers' land.

The Tax Court granted preliminary ruling in favor of taxpayers. Department of Revenue and assessor appealed. The Supreme Court reversed and remanded. After taxpayers served notices of voluntary dismissal before assessor could file amended answers, the Tax Court entered judgment of dismissal, over assessor's objection, and denied subsequent motions for relief from judgment filed by Department and assessor. Department and assessor appealed.

The Supreme Court of Oregon held that as matter of apparent first impression, Supreme Court's remand following its determination that assessor had statutory right to pursue counterclaims required Tax Court to allow pending amended answers to be entered before turning to taxpayers' subsequently filed notices of dismissal.

Supreme Court's remand, which followed its determination that county assessor had statutory right to pursue counterclaims alleged in its proposed amended answers challenging value of taxpayers' land, required Tax Court to allow pending amended answers to be entered before turning to taxpayers' subsequently filed notices of dismissal of property tax appeals challenging assessor's value of improvements on their land. Although remand made no statement about Tax Court's dismissal rule, Tax Court's dismissal failed to implement Supreme Court's decision, which reversed Tax Court's only basis for denying entry of amended answers, and action was remanded for "further proceedings," which included implied directive to enter assessor's answers

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