

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

NAOMI KELLEY,)	
)	
Plaintiff,)	TC-MD 150054N
)	
v.)	
)	
YAMHILL COUNTY ASSESSOR,)	
)	
Defendant.)	FINAL DECISION

This Final Decision incorporates without change the court’s Decision, entered October 15, 2015. The court did not receive a statement of costs and disbursements within 14 days after its Decision was entered. *See* TCR-MD 16 C(1).

Plaintiff appealed Defendant’s denial of her request to place property identified as Account 229666 into farm use special assessment for tax years 1999–2000 through 2014–15.¹ The court granted Defendant’s motion to dismiss Plaintiff’s appeal of tax years 1999–2000 through 2013–14 in its Order of August 13, 2015, which is attached and incorporated herein. Defendant filed its Resolution of the Issue on October 13, 2015, stating:

“[Defendant] changes the denial of the Plaintiff’s request for Farm Use Deferral. In that a notice of denial was sent to the Plaintiff, dated January 27, 2015 for 47.48 acres. Given the additional evidence, [Defendant] has changed this denial to an acceptance of the request for Farm Use Deferral to include the 2014–2015 and 2015–2016 Tax year.”

The 2014–15 tax year is the only remaining tax year under appeal. Because Defendant has agreed to provide Plaintiff with the relief she requested for the 2014–15 tax year, this case is ready for decision. Now, therefore,

¹ Plaintiff’s Complaint stated the tax years appealed were “1999–2014.” The court interprets those dates to include the 1999–2000 through 2014–15 tax years.

IT IS THE DECISION OF THIS COURT that, as requested by Plaintiff and agreed by Defendant, Plaintiff's request for farm use special assessment of the property identified as Account 229666 is granted for the 2014–15 tax year.

IT IS FURTHER DECIDED that Plaintiff's appeal of tax years 1999–2000 through 2014–15 is dismissed.

Dated this ____ day of November 2015.

ALLISON R. BOOMER
MAGISTRATE

If you want to appeal this Final 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 Final Decision or this Final Decision cannot be changed. TCR-MD 19 B.

This document was filed and entered on November 4, 2015.