

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

MICHAEL ALLYN THOMPSON,	)	
	)	
Plaintiff,	)	TC-MD 130479C
	)	
v.	)	
	)	
LANE COUNTY ASSESSOR	)	
and DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
Defendants.	)	<b>FINAL DECISION</b>

The court entered its Decision in the above-entitled matter on November 29, 2013. The court did not receive a request for an award of costs and disbursements (TCR-MD 19) within 14 days after its Decision was entered. The court’s Final Decision incorporates its Decision without change.

Plaintiff filed his Complaint on September 25, 2013, challenging Defendant Lane County Assessor’s (County) disqualification of property identified as Account 0058485 (subject property) from exclusive farm use special assessment for the 2013-14 tax year. Defendant’s disqualification letter, dated July 11, 2013, noted that the building on the subject property was “reportedly used as a storage rental facility[.] [T]his is not a qualified farm use[,] therefore the land under the building does not qualify for farm use special assessment.” (Ptf’s Compl at 2.)

On October 1, 2013, Defendant Department of Revenue (Department) filed a Motion to Dismiss Department of Revenue, seeking to be dismissed from this appeal “because [the Department] was not responsible for the disqualification of the subject property from special assessment.” (Def Dept’s Mot to Dismiss at 1.) The County filed an Answer on November 6, 2013.

After reviewing Plaintiff's appeal and conducting a physical inspection of the subject property, the County filed a letter on November 25, 2013, agreeing that the subject property should be reinstated as exclusive farm use special assessment. (Def County's Ltr, Nov 25, 2013.) In doing so, the County stated "[b]ased on our physical inspection, we concluded that the building is being used to store farm equipment and is in a qualifying use." (*Id.*)

Because the County has agreed to grant Plaintiff the relief requested, the court finds that subject property should be reinstated as exclusive farm use special assessment. Now, therefore,

IT IS THE DECISION OF THIS COURT that for tax year 2013-14, Defendant Lane County Assessor shall reinstate property identified as Account 0058485 as exclusive farm use special assessment.

Dated this \_\_\_\_ day of December 2013.

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DAN ROBINSON  
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.***

***This document was signed by Magistrate Dan Robinson on December 16, 2013. The Court filed and entered this document on December 16, 2013.***