IN THE MAGISTRATE DIVISION OF THE OREGON TAX COURT Property Tax

LEO D. AND DOROTHY M. BRUTKE,)
Plaintiffs,) No. 001158D
V.)
MARION COUNTY ASSESSOR,)
Defendant.)) DECISION

Plaintiffs are appealing defendant's letter dated April 12, 2000, disqualifying their property from special assessment.

On February 5, 2001, a case management conference was held. Mr. Leo Brutke appeared on his own behalf. Mr. Richard Kreitzer, Senior Property Appraiser, appeared on behalf of defendant. At the conclusion of the conference, Mr. Brutke agreed to provide additional information in support of his statement that the rental income from the property met income requirements for farm use special assessment.

On March 8, 2001, Mr. Kreitzer wrote to the court. In his letter, Mr. Kreitzer recapped the various events which had occurred. He wrote that the Assessor's Office concluded that the information Mr. Brutke provided to him was sufficient to permit the property to remain in farm use special assessment.

In his letter, Mr. Kreitzer asked the court if the property was subject to the requalification statute. ORS 308A.089(2)(A). This property is not being re-qualified. Based on the information which has now been exchanged between the parties, the property was incorrectly disqualified. The property retains its farm use special assessment. Therefore, the statute is not applicable.

Because the parties are in agreement, there is no matter remaining in dispute.

After a full review and the court being fully advised, now, therefore;

IT IS THE DECISION OF THE COURT that plaintiffs' property described as Marion

County Assessor's Account No. R29984 qualifies for farm use special assessment.

Dated this day of March, 2001.	
	JILL A. TANNER 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 MARCH 15, 2001. THE COURT FILED THIS DOCUMENT ON MARCH 15, 2001.