

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT
Property Tax

DAVID G. AND MOLLY M. KUENZI,)
)
 Plaintiffs,) No. 001212C
)
 v.)
)
MARION COUNTY ASSESSOR,)
)
 Defendant.) **DECISION**

This matter is before the court on the agreement of the parties, conveyed orally to the court at the February 21, 2001, telephone hearing. The parties agree that plaintiffs' property, which is in an area zoned for exclusive farm use, was being farmed on January 1, 2000, and is therefore entitled to farm use special assessment for the 2000-2001 tax year.

IT IS THE DECISION OF THE COURT that 1.6 acres of the subject property, identified in the Marion County Assessor's records as Account No. R51753, be granted farm use special assessment for the 2000-2001 tax year pursuant to ORS 308A.062. The assessment and tax rolls shall be amended consistent with this Decision.

Dated this _____ day of February, 2001.

DAN ROBINSON
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 DAN ROBINSON ON
DECISION**

FEBRUARY 26, 2001. THE COURT FILED THIS DOCUMENT ON FEBRUARY 26, 2001.