IN THE MAGISTRATE DIVISION OF THE OREGON TAX COURT Property Tax

RICHARD K. AND DONNA C. NIELSEN,)	
Plaintiffs,)	No. 010127F
V.)	
LANE COUNTY ASSESSOR,)	
Defendant.)	DECISION

Plaintiffs appealed the decision of the Lane County Assessor to remove farm deferral status in a non-EFU zone on property, identified by Account No. 0462125, for the 2000-01 tax year. The defendant responded by filing an Answer on March 20, 2001, and is now in agreement with the requested relief. Now, therefore;

IT IS THE DECISION OF THE COURT that the deferred tax amount of \$26,830.85 for losing farm deferral status in a non-EFU zone and added to the 2000-01 tax statement was done in error.

IT IS FURTHER DECIDED that the county shall correct the assessment and tax rolls to reflect the above decree. Any refund due following this correction is to be promptly paid with statutory interest.

Dated this _____ day of April, 2001.

SALLY L. KIMSEY 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 SALLY L. KIMSEY ON APRIL 24, 2001. THE COURT FILED THIS DOCUMENT ON APRIL 24, 2001.