

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT
Property Tax

JASON WELLS,)
)
 Plaintiff,) No. 011039B
)
 v.)
)
 COLUMBIA COUNTY ASSESSOR,)
)
 Defendant.) **DECISION**

A case management conference was held on November 27, 2001. Jason Wells participated on his own behalf. Judith Gettman represented the Defendant.

The parties were allowed time subsequent to the conference to submit written information and arguments. They agreed the appeal would be resolved based on that written record.

STATEMENT OF FACTS

The subject property consists of land and is identified in the Columbia County tax records as Account No. 0104 4324-000-02800. There are 7.36 acres in that tax lot.

On January 30, 2001, Defendant sent a letter advising that 3.36 acres were being examined as to its special assessment of forest land. Mr. Wells was advised to report whether there was a forest management plan in place or if he believed the property would qualify for a special assessment as unzoned farmland. No response was received prior to the April 15, 2001, filing deadline.

Subsequently, Defendant sent a letter disqualifying the property from the forest deferral. The disqualification was effective beginning in the 2001-02 tax year. Plaintiff appeals to this court seeking review of the Defendant's actions.

Mr. Wells stated he did not return the January 30 forms because they were

misplaced. Plaintiff stated he earlier used the land to raise livestock. In June of 2000, he received \$300 from farming activities. He did not provide any documentation or statements affirming any farm income or activities.

COURT'S ANALYSIS

The issue presented is whether the land qualifies for any special assessment for the 2001-02 tax year.

There is no evidence establishing the minimum stocking level necessary for a return to the forest deferral.

There was not a timely submitted application seeking a "roll over" to special designation for unzoned farmland prior to the April 15 deadline. Further, there is no showing of a \$650 per year gross income (from farming activities) for three out of the past five years. ORS 308A.071(2)(a)(A)¹.

Under these specific facts, there is no error or omission by the Defendant.

CONCLUSION

IT IS THE DECISION OF THE COURT that the appeal is denied.

Dated this ____ day of March, 2002.

JEFF MATTSON
MAGISTRATE

IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, 1241 STATE STREET, FOURTH FLOOR, 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 JEFF MATTSON ON MARCH 11, 2002. THE COURT FILED THIS DOCUMENT ON MARCH 11, 2002.

¹All references to the Oregon Revised Statutes are to 1999.
DECISION