

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Property Tax

RICHARD O. EYMANN and EMILY J. EYMANN,)	
)	
Plaintiffs,)	No. 020581A
)	
v.)	
)	
LANE COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION AND JUDGMENT OF DISMISSAL

Plaintiffs have appealed the real market value of property identified by Account No. 1668654. This parcel is now under special assessment as lands in farm use.

Plaintiffs are currently farming the land. Defendant has not disqualified the property.

This appeal is premature. Until the Defendant disqualifies the land and takes measures to demand a sum certain from Plaintiffs, there is not a matter for the court to decide. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that this matter be dismissed.

Dated this ____ day of July, 2002.

SCOT A. SIDERAS
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE SCOT A. SIDERAS ON
JULY 9, 2002. THE COURT FILED THIS DOCUMENT ON JULY 9, 2002.**