

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

STEVEN MARANDAS,)
)
 Plaintiff,) No. 021107A
)
 v.)
)
 MULTNOMAH COUNTY ASSESSOR,)
)
 Defendant.) **DECISION**

Steven Marandas has appealed the disqualification of property, identified by Account No. R32439, from special assessment as lands in farm use for the 2002-03 tax year. Mr. Marandas appeared and made his arguments. Multnomah County was represented by Ken Collmer, of its staff.

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The property at issue is 3.56 acres in area. It was disqualified from special assessment due to concerns as to whether the land generated sufficient income from farm operations to meet the requirements for unzoned farmland, as set out in ORS 308A.071.

During the course of this appeal Mr. Marandas presented sufficient proof to satisfy Multnomah County and the court that for three of the last five years this property had generated an annual gross income from farming operations of \$650 or more. This is sufficient to allow the property to retain its special assessment.

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IT IS THE DECISION OF THIS COURT that the appeal is granted. The property
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shall return to its special assessment.

Dated this _____ day of November, 2002.

SCOT A. SIDERAS
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 SCOT A. SIDERAS ON NOVEMBER 27, 2002. THE COURT FILED THIS DOCUMENT ON NOVEMBER 27, 2002.