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Plaintiffs contend there are additional facts that were overlooked. They request reinstatement to farm use status for the 1.43 acres of subject property.

At trial, Eric Syron testified of his future intent to make a profit from farming activities. Preparatory activities commenced in 2001. Many trees were ordered from a supplier; some of these went to that land still remaining under farm use status. He planted some fir trees in April of 2002. In some swampy areas, trees will not grow. It may be used in the future for pasture. Later, in 2003, fences were in evidence and livestock use was fully intended.

Defendant's representative testified as to several visits to the subject property. He never observed any farm use activities on this specific portion of land.

ANALYSIS

ORS 308A.056 states the definition of "farm use." Here, the focus of farming activities is the period immediately preceding the January 1, 2002, assessment date. ORS 308A.062(2). Although there may have been some intent to be "farming" before that critical date, any substantive activities occurred much later. Not all of the prior qualified farmland was removed; over half still retains that special assessment.

Preparatory actions and plans not yet realized do not qualify for this reduced assessment status. The weight of the evidence does not bring the subject property within the strict requirements of the statute.

The sworn testimony and evidence presented at trial establish that the farm use requirements were not met for the 2002-03 tax year. Upon future compliance and increased activities, Plaintiffs may well be entitled to reinstatement of that special

assessment status. Upon timely notice and appropriate review, Defendant will evaluate the subject property for future tax years.

CONCLUSION

IT IS THE DECISION OF THE COURT that the appeal is denied for the 2002-03 tax year.

Dated this ____ day of June, 2003.

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 JUNE 24, 2003. THE COURT FILED THIS DOCUMENT ON JUNE 24, 2003.