

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

ANDREW MOYER and MARYANN MOYER,)
)
 Plaintiffs,)
) TC-MD 021115B
 v.)
)
 MULTNOMAH COUNTY ASSESSOR,)
)
 Defendant.)
) **DECISION**

A trial was held on January 10, 2003. Andrew Moyer participated for Plaintiffs. Ken Collmer and Keith Michel appeared for Defendant.

STATEMENT OF FACTS

Plaintiffs own 4.58 acres of land in Multnomah County. The property is identified as Account R323975. The operation is known as Stoney Knoll Vineyard. The property has received the benefit of special assessment of unzoned farmland for several years. ORS 308A.056 and 308A.071.¹

Defendant undertook a review of the subject property during the 2002 year. The office examined farm-related income received during the last several years. After that study, Defendant then proceeded to disqualify 1.5 acres of the land for alleged insufficient income from accepted farming activities. As a result the land now has a potential lien and is valued at its full market value in the assessment records.

Plaintiffs contend there are additional pertinent facts that were earlier overlooked. They request reinstatement to farm use status for the 1.5 acres of subject property.

At trial, Andrew Moyer testified of his ongoing intent to make a profit from farming

¹ All references to the Oregon Revised Statutes (ORS) are to 2001.

activities. For the last 15 to 20 years, there have been grapes and blueberries grown at the site. During 2001 and 2002, crops were eaten by deer and elk; fencing is not a practical solution. The evidence establishes that at least \$650 has been received in three of the past five years, after appropriate consideration for personal consumption. In 2002, over \$1,700 in actual income was realized, a production increase. Schedule F forms from federal income tax returns were offered for the years 1997 through 2001; they support Plaintiffs' request.

No conflicting evidence was produced by Defendant at trial.

ANALYSIS

ORS 308A.071 states that a minimum gross income must be shown for such unzoned farmland. Here, that amount is at least \$650 in three of the last five years. Plaintiffs meet that threshold.

The sworn testimony and evidence presented at trial establish that the farm use requirements are met. Plaintiffs are entitled to reinstatement of that special assessment status; Defendant shall cancel the disqualification action that was the subject of its June 14, 2002, certified letter.

CONCLUSION

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

Dated this ____ day of May, 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 MAY 8, 2003. THE COURT FILED THIS DOCUMENT ON MAY 8, 2003.