

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

IRENE ROGERS, )  
 )  
 Plaintiff, ) TC-MD 030007A  
 )  
 v. )  
 )  
 COOS COUNTY ASSESSOR, )  
 )  
 Defendant. ) **DECISION**

Plaintiff has appealed the disqualification of property, identified by Account 7620.13, from special assessment as designated forestland for the 2002-03 tax year. Plaintiff appeared and made her arguments. James Wallace, of Defendant's staff, presented its case.

**STATEMENT OF FACTS**

The property became assessed as forestland in 1987, based upon an application Plaintiff filed. This special assessment continued until the property was disqualified for the 2002-03 tax year, due to the assessor's decision that the land was not stocked with sufficient trees.

Plaintiff testified as to how trees were cut by the power company and the golf course, and how the wind blows trees down. Plaintiff also specifically remarked that "trees aren't going to grow here."

Defendant testified that its records showed Plaintiff received \$4,000 for timber taken from the property in 1997.

**ANALYSIS**

The court, and for that matter, the assessor, are naturally sympathetic with Plaintiff, who is a 76 year-old disabled widow. However, in order to be specially assessed as

forestland, the land must support trees. Plaintiff has not planted the land with enough trees to merit its special assessment. She has shared her conclusion that trees will not grow on the land. Under these circumstances, the court has no choice but to deny her appeal.

### **CONCLUSION**

Now, therefore,

IT IS THE DECISION OF THIS COURT that this appeal is denied.

Dated this \_\_\_\_\_ day of May, 2003.

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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 MAY 29, 2003. THE COURT FILED THIS DOCUMENT ON MAY 29, 2003.**