

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

CATHARINA M. BESSELING,)
)
 Plaintiff,) TC-MD 030146D
)
 v.)
)
 DOUGLAS COUNTY ASSESSOR,)
)
 Defendant.) **DECISION**

Plaintiff appeals the disqualification of her property from special assessment.

A case management conference was held on Monday April 28, 2003.

Ms. Catharina Besseling appeared on her own behalf. Mr. Steve Gerlt, Deputy Assessor, Douglas County, appeared on behalf of Defendant.

During the conference, the court reviewed Plaintiff's Complaint. In her Complaint and during the conference, Ms. Besseling stated that she applied for and was granted a change in zoning for her property. Ms. Besseling explained that she decided to seek the zone change because the neighboring property is now industrial and she is forced to sell her property because she no longer wants to live there. Her property prior to the zone change was zoned exclusive farm use (EFU). Because the request was filed and granted, her property is now zoned industrial, M2. Mr. Gerlt explained that land located within an exclusive farm use zone is disqualified from special assessment when the land is removed from any exclusive farm use zone. ORS 308A.113(1)(b).¹

After agreeing that because she successfully had her property rezoned to industrial the statute requires that it must be disqualified from special assessment, Ms. Besseling discussed the value of her property. Mr. Gerlt stated that her property is

¹ All references to the Oregon Revised Statutes (ORS) are to 2001.
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currently listed for \$392,000. He stated that he thinks the current taxable value is less than the current listing price. Mr. Gerlt invited Ms. Besseling to come to his office or telephone him to discuss any valuation issues related to her property.

At the conclusion of the conversation, Ms. Besseling thanked the court and Defendant for their time. The court advised Ms. Besseling that it would deny her appeal. The court explained that when her property was removed from an exclusive farm use zone the statute required it to be disqualified from special assessment. See ORS 308A.113(1)(b). Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiff's appeal is denied.

Dated this _____ day of April, 2003.

JILL A. TANNER
PRESIDING 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 JILL A. TANNER ON APRIL 30, 2003. THE COURT FILED THIS DOCUMENT ON APRIL 30, 2003.