

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Property Tax

RICHARD MADDEN,)
)
 Plaintiff,) TC-MD 030240A
)
 v.)
)
 JEFFERSON COUNTY ASSESSOR,)
)
 Defendant.) **DECISION AND JUDGMENT**

Richard Madden (Madden) has appealed the decision of the Jefferson County Assessor to deny, for the 2002-03 tax year, the special assessment as lands in farm use of property identified by Account 10572. Madden appeared and made his arguments. The assessor responded.

I. STATEMENT OF FACTS

Madden, and his siblings, inherited this property in the fall of 1997. The siblings lost interest in owning a home in Madras. Madden bought out their interests.

Keeping the family home has been a struggle. This burden was lessened by the granting of a special assessment to the property, as lands in farm use, for the 2003-04 tax year. Madden would have the court extend the same benefit retroactively to the 2002-03 tax year, explaining that he did not know what the taxes would be until he received the tax statement, that the land was in farm use, and that he could use the tax reduction.

The land is zoned exclusively for farm use.

II. ANALYSIS

The starting point for this analysis are the observations that this land was being put to a farm use for the 2002-03 tax year, and that it lies within an exclusive farm use zone.

Land that is zoned exclusively for farm use and which is used for that purpose is automatically granted special assessment. ORS 308A.062(1).¹ Even if exclusive farm use land has been previously disqualified from the special assessment, it requalifies if, on the assessment date in question, it has been restored to a farm use.

ORS 308A.086.

Here the property, for the 2002-03 tax year, was in a farm use, just as it was for the 2003-04 tax year. Qualification for the special assessment was, by operation of ORS 308A.062 and ORS 308A.086, automatic. The appeal from the tax statement, which would have been the first notice to Madden that the property had not received the special assessment, is timely, because ORS 305.280(1) gives an appeal right of 90 days.

With the conclusion that Madden's appeal is timely, and the undisputed point that the property was in farm use for the 2002-03 tax year, the discussion is complete. Madden is successful in his appeal

III. CONCLUSION

That this property did not first receive farm use assessment for the 2002-03 tax year is very understandable. However, under the reach of ORS 308A.062 and ORS 308.086, the benefit of special assessment must now be granted. Now, therefore,

IT IS ADJUDGED AND DECREED that this land shall receive special assessment as property in a farm use for the 2002-03 tax year.

Dated this _____ day of September, 2003.

SCOT A. SIDERAS
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE SCOT A. SIDERAS ON

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

SEPTEMBER 19, 2003. THE COURT FILED THIS DOCUMENT ON SEPTEMBER 19, 2003.