

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

DAVID L. GEDDES	)	
and CORIENNE L. GEDDES,	)	
DL AND CL GEDDES REV LIV TRUST,	)	
	)	
Plaintiffs,	)	TC-MD 040832B
	)	
v.	)	
	)	
DOUGLAS COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION OF DISMISSAL</b>

This matter is before the court on Defendant’s Motion to Dismiss, filed in its Answer on June 22, 2004. Two case management conferences were held in this matter; the parties provided additional written materials.

I. STATEMENT OF FACTS

This case concerns land earlier used for farming purposes. It is identified as Account R25649. On January 21, 2003, Plaintiffs requested that the entire parcel be removed from special assessment as farmland. Defendant complied with that request.

In early 2004, Plaintiffs submitted a new application for the upcoming 2004-05 tax year. They requested the property receive a special assessment for farmland in an exclusive farm use zone. That application was denied by Defendant on April 28, 2004; ORS 215.236<sup>1</sup> was cited as the legal authority for the denial. Plaintiffs appealed to this court, pursuant to ORS 305.275, on June 4, 2004, seeking review of that denial. On June 18, 2004, Plaintiffs sold the subject property.

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<sup>1</sup>All references to the Oregon Revised Statutes (ORS) are to 2003.  
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## II. ANALYSIS

During the conferences, Plaintiffs claim the Defendant's actions caused them additional tax liability for the 2003-04 tax year. The farm application at issue here is for the 2004-05 tax year. That tax year begins on July 1, 2004. ORS 308.007(1)(c). Plaintiffs were not the owners of record as of that date. Even if the application had been granted, modifications would not have been made until that future period. As to the 2003-04 tax year - when Plaintiffs **did** own the land - there is no direct tax impact resulting from Plaintiffs' application. The base tax liability to Plaintiffs would remain unchanged, whether the application was granted or denied. Defendant's determination had no impact on those earlier taxes. Therefore, there is no real tax impact to the dispute; Plaintiffs are not aggrieved within the meaning of ORS 305.275.

Furthermore, Defendant's reliance on ORS 215.236(5) is correct. The subject property would not meet the requirements because it was earlier disqualified pursuant to Plaintiffs' written request.

## III. CONCLUSION

After considering the record, the court concludes that the case must be dismissed. Now, therefore,

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

Dated this \_\_\_\_ day of January 2005.

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JEFF MATTSON  
MAGISTRATE

**IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, BY MAILING TO: 1163 STATE STREET, SALEM, OR 97301-2563; OR BY HAND DELIVERY TO: FOURTH FLOOR, 1241 STATE STREET, SALEM, OR. 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 JANUARY 18, 2005. THE COURT FILED THIS DOCUMENT JANUARY 18, 2005.**