

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

PAUL BONSI and GINA BONSI,	)	
	)	
Plaintiffs,	)	TC-MD 041055A
	)	
v.	)	
	)	
JACKSON COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION</b>

Plaintiffs appealed the disqualification of three acres, a portion of Account 10741421, from special assessment as lands in farm use. Plaintiffs appeared and made their arguments. Defendant participated through John Cacka, of its staff.

I. STATEMENT OF FACTS

Defendant inspected Plaintiffs' property to see if its use was consistent with the benefit provided by the special assessment. Defendant concluded that there was no problem as to the bulk of this 126.68 acre parcel. However, Defendant disqualified three acres from the program, reasoning that they are no longer being used for farming.

What Defendant saw in its inspection was an area set up to practice golf. The conversion was made by Plaintiffs' predecessor. When Plaintiffs purchased the property, the practice area was in place and the equipment was there to maintain the grounds. Plaintiffs, liking the idea, kept the three acres in this use.

Plaintiffs reason that the practice area should receive the special assessment. Although the practice area is fenced to keep cattle off, the cuttings are tossed over the fence to feed the livestock in the adjacent pasture. The practice area, Plaintiffs point out, is not a public golf course and includes their residence's septic tank and leach field.

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## II. ANALYSIS

More than twenty-five years ago this court declared “(t)he great boon of tax relief to the bona fide farmer through the special exemption for farm use is not to be extended ... unless the day-to-day activities on the subject land are principally and patently directed to achieving a profit in money through the farm use of the land.” *Beddoe v. Dept. of Rev.*, 8 OTR 186, 190-91(1979). That statement is as true now as it was then, and is decisive in this case.

It does not matter that the cuttings from the practice area are used to feed livestock. More important is the fence that keeps the livestock off the practice area. The fact that this is not a public golf course does not change anything. What is important, is that it is an area more devoted to golf than farming practices. The point that it includes a septic tank and drain field further supports the disqualification, as this purpose is appurtenant to the dwellings rather than any agricultural use. There is no way a space to practice golf may be “principally and patently directed to achieving a profit in money from the farm use of the land.”

## III. CONCLUSION

Plaintiffs tested Defendant’s disqualification through an appeal. The court is confident Defendant's disqualification was appropriate. Now, therefore,

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

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

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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, 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 SCOT A. SIDERAS ON  
FEBRUARY 16, 2005. THE COURT FILED THIS DOCUMENT ON FEBRUARY 16,  
2005.**