

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

ANDREW R. BRISTLIN,)
)
 Plaintiff,) TC-MD 050200E
)
 v.)
)
 LINCOLN COUNTY ASSESSOR,)
)
 Defendant.) **DECISION**

Plaintiff appeals Defendant’s disqualification of his property from the farm and forestland special assessment programs. The court held a case management conference in the matter June 2, 2005. Andrew R. Bristlin appeared on his own behalf. Deane Perkins appeared on behalf of Defendant.

On August 30, 2005, the court sent Plaintiff a letter, stating:

“On March 18, 2005, you filed a Complaint challenging Defendant’s disqualification of your property from farm and forestland special assessment. On June 2, 2005, the court held a case management conference in the matter. During the conference, Defendant agreed to reinstate 13.5 acres as forestland for the 2004-05 tax year and recommended you reapply for the remainder of the acreage once sufficient planting has occurred. You maintained that an additional 16.5 acres qualified for forestland special assessment for the 2004-05 tax year. The conference concluded with you agreeing to meet with Deane Perkins, Defendant’s representative, and a state forest representative to discuss the planting requirements. You further agreed to notify the court by July 1 whether you had reached an agreement with Defendant.

“On July 7, 2005, you filed a letter with the court advising the court that you had been unable to reach an agreement with Defendant. (Ptf’s Ltr, July 7, 2005.) You stated you intended to obtain a forestland inventory from an independent forester. You requested a 30-day extension in the matter stating you believed the matter could settle without trial. On July 19, 2005, the court issued an order requiring you to notify the court by August 6, 2005, whether you had reached an agreement with Defendant. (Order Setting Status Report Date, July 19, 2005.)

“On August 17, 2005, having not received any correspondence from you in response to the court’s order, court staff telephoned you and requested that you

file a writing with the court updating the court as to the status of the appeal. As of this date, the court has not received a written communication from you in response to the court's order.

“You requested a 30-day extension, which the court granted. You have not contacted the court since you requested the extension. It is unclear to the court whether you intend to pursue the appeal further. In order to proceed with your appeal, you must notify the court by September 13, 2005, whether you would like to proceed with the appeal. **If the court does not receive written notice from you by September 13, 2005, it will issue a decision in the matter finding that 13.5 acres shall be reclassified as forest use for the 2004-05 tax year, pursuant to Defendant's recommendation.**

“Thank you for your attention to this matter. If you have any questions, please call the court at 503-986-5650.”

(Court's Ltr, Aug 30, 2005.)

Plaintiff has filed nothing with the court since his July 7, 2005, letter. Because Plaintiff has not responded to the court's Order Setting Status Report Date, dated July 19, 2005; its August 17, 2005, telephone message; and its August 30, 2005, letter; the court finds the matter is ready for ruling. Now, therefore,

IT IS THE DECISION OF THIS COURT that Defendant shall reclassify 13.5 acres in Accounts R519364 and R303739 as forestland for the 2004-05 tax year. The remaining acreage shall remain disqualified.

Dated this _____ day of October 2005.

COYREEN R. WEIDNER
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.2005

This document was signed by Magistrate Coyreen R. Weidner October 4, 2005. The Court filed and entered this document October 4, 2005.