## IN THE OREGON TAX COURT MAGISTRATE DIVISION Property Tax

GAROLD DUTTON and SUSAN DUTTON,	)
Plaintiffs,	) TC-MD 070677C
v.	)
CLACKAMAS COUNTY ASSESSOR,	)
Defendant.	) DECISION OF DISMISSAL
This matter is before the court on its own	motion to dismiss the above-referenced appeal
as premature. Plaintiffs are appealing the amount	of tax that Defendant has estimated would be
owing on property identified as Account 0100718	1, if Plaintiffs pursue their plans to obtain a
permit to establish a nonfarm dwelling on a parcel	of land zoned for exclusive farm use (EFU) and
assessed under ORS 308A.062 (2005) (providing	for special assessment for land within an EFU
zone that is used exclusively for farm use). The ta	ax is an estimate and has not been imposed by
Defendant. If, for any reason, Plaintiffs did not fo	llow through with their plans to build a home on
the subject property, the taxes will not be imposed	d. Plaintiffs are therefore not aggrieved as
required by ORS 305.275. Now, therefore,	
IT IS THE DECISION OF THIS COURT	that this matter be dismissed.
Dated this day of September 2007.	
	DANI BODINGON
	DAN ROBINSON

If you want to appeal this Decision, file a Complaint in the Regular Division of the Oregon Tax Court, by <u>mailing</u> to: 1163 State Street, Salem, OR 97301-2563; or by <u>hand delivery</u> to: Fourth Floor, 1241 State Street, Salem, OR.

MAGISTRATE

Your Complaint must be submitted within  $\underline{60}$  days after the date of the Decision or this Decision becomes final and cannot be changed.

This document was signed by Magistrate Dan Robinson on September 26, 2007. The Court filed and entered this document on September 26, 2007.