

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Property Tax

GIUSTINA RESOURCES LIMITED)	
PARTNERSHIP and GIUSTINA)	
WOODLANDS,)	No. 990645A
)	
Plaintiffs,)	
)	
v.)	
)	
LINN COUNTY ASSESSOR,)	
)	
Defendant)	
)	
and)	
)	
DEPARTMENT OF REVENUE,)	
STATE OF OREGON)	
)	
Intervenor.)	DECISION

Plaintiffs have appealed forest lands located in Linn County.¹ Intervenor has raised affirmative defenses, asserting that plaintiffs have failed to file a timely appeal and lacks standing. Without ruling on these allegations, the court finds plaintiffs' appeal must be denied. Plaintiffs' claim that timberlands are to be assessed at their "real market value," rather than their specially assessed value, has previously been considered, and found to be inconsistent with Oregon law. *Giustina Woodlands et al v. Linn County and Dept. of Rev.*, OTC-MD No. 980940 (May 20, 1999).

¹The specific accounts include 157640, 157798, 157806, 157814, 157822, 158705, 158721, 158747, 158762, 158069, 158622, 158648, 158663, 158689, 158788, 158804, 158820, 158846, 158853, 158879, 158895, 158929, 158945, 158960, 158986, 159000, 159026, 159042, 159059, 159075, 159208, 159240, 159265, 159273, 268777, and 268835.

IT IS THE DECISION OF THIS COURT that plaintiffs' appeal must be denied.

Dated this _____ day of July, 2000.

SCOT A. SIDERAS
PRESIDING MAGISTRATE

IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, FOURTH FLOOR, 1241 STATE ST., SALEM, OR 97310. 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 SIDERAS ON JULY 12, 2000. THE COURT FILED THIS DOCUMENT ON JULY 12, 2000.