

Summary Lead Appr: WW Clerk: _____ Lead Clerk: _____ Appr: MLH 8/29/24 Print Date:

1/25/2024

Acct ID: 539726 MTL: 081E15000600 Date: 6/5/24 Appr: MLH Prop Class: 660 RMV Prop Class: 500
Situs: MaSaNh: 03 06 000 Unit: 43650 Year: 2024

Last Date Appraised: 06/07/2011 Appraiser: MATTHEW HAMILTON Retag: Y N Tag info:

Owner: SILVER MOUNTAIN ENTERPRISES LLC

Roll Type: R

Cycle Tag Sales Verification Other: _____ Inspection level: 1 2 3 4 LCB TTO INSP

AV: 114200

RMV Land: 377070 RMV Imp: 0 RMV Total: 377070 MAV: 111940 MSAV: 2260

SAV: 3984

Comment:

Bare Land Update land 12.24 stays rural restrictive rest is Farm Use Christmas trees Input MLH 6/5/24

Notations

No notation data available.

OSDs

No OSD data available.

Land Chris 8/28/24

10.55 Farm 4HD
12.15 Farm 2HD
18.12 Waste
17.16 STFB

Site: 1 Code Area: 04580 Size: 12.24 Acres Use Code: 005 Zone: REST SAV Use: Exception: 0
Class: Value Source: Rural Restrictive Description: RMV: 79600 Exception: Y N
Adjustment(s): Fire Patrol: SA004 Description: FIRE PATROL
Comments: 16-17: COMB LIKE SEGS // 04-05: STF APPROVED // 2000-2001; MARKET LAND VALUES UPDATED 05-06: RECALC SETUP;#10 5/5/04

Site: 2 Code Area: 04580 Size: 25.92 Acres Use Code: 005 Zone: REST SAV Use: Exception: 0
Class: Value Source: Rural Restrictive Description: RMV: 168570 Exception: Y N
Adjustment(s): Fire Patrol: SA004 Description: FIRE PATROL
Comments: 04-05: STF APPROVED // 01-02; CHANGED SOIL CLASS FROM 3 HILL DRY TO 4 HILL DRY

Site: 3 Code Area: 04580 Size: 2.66 Acres Use Code: 005 Zone: REST SAV Use: Exception: 0
Class: Value Source: Rural Restrictive Description: RMV: 17300 Exception: Y N
Adjustment(s): Fire Patrol: SA004 Description: FIRE PATROL
Comments: 04-05: STF APPROVED

Site: 4 Code Area: 04580 Size: 17.16 Acres Use Code: 005 Zone: REST SAV Use: 011 Exception: 0
Class: STFB Value Source: Small Tract Forest land Description: SMALL TRACT FORESTLAND B RMV: 111600 Exception: Y N
Adjustment(s): Fire Patrol: SA004 Description: FIRE PATROL
Comments: Liability year - 1976, STF - 2004 / 04-05: STF APPROVED

Improvements - Residence / Manufactured Structures

No residence or manufactured structure improvement data available.

Improvements - Accessory Buildings

No improvement data available for all other stat class types.

08081E15 00600

R39725 / R39726

HEATER FAMILY LP
C/O HEATER, JAMES & SHIRLEY
57.98 AC

R39725 081E15 00600 Appr #: _____ Date _____ Prop Class 580 Prop Code A90
 Situs Address Franchise Code 36 Year For: 2011-2012
 Owner HEATER FAMILY LP

Tags Cycle Sales Verification Other: _____

Notes: _____

RMV Land: 92,090 RMV Imp: 0 RMV Total: 92,090 M50 Total: 3,410

Segment							Land
Class							
Dim/Size							
Foundation							
Exter Wall							
Wall Height							
Inter Finish							
Roof Cover							
Roof Style							
Flooring							
Plumbing							
Electric							
Misc.							
Yr Blt							
Eff Yr							
Cond.							
% Good							
% Comp							
Lump Sum							
Except.Code							

Land Segments

Seg. No	Description	Schedule	Acres	Adjustment Codes	Exception Code
1	FARM WOODLOT	WOOD	2.98		
2	SMALL TRACT FORESTLAND	032	30.00		

Eff Acres 148.78 Companion Accounts R39726 R39739 081E15 00600;081E16 00300;081E16 00300 R39740

ROUTING SLIP

Date _____ Clerk _____

Work Needed: (Please make necessary comments, sign and pass to the next appropriate person.)

- Data entry reviewed by/comments _____
- APEX: Please review and return appraisal jacket to clerical staff for Apex attachment to TSG.
- Appraiser response _____
- Reviewed by lead appraiser/comments _____

R39725 081E15 00600

Appr #: 36 Date 6/7/11

Prop Class 580

Prop Code A90

Situs Address

Franchise Code 36

Year For: 2011-2012

Owner HEATER FAMILY LP

Tags

Cycle

Sales Verification

Other: _____

Notes: _____

RMV Land: 92,090

RMV Imp: 0

RMV Total: 92,090

M50 Total: 3,410

Accessory Improvements

Out Buildings

R39726 081E15 00600 Appr #: _____ Date _____ Prop Class 580 Prop Code A90
 Situs Address Franchise Code 36 Year For: 2011-2012

Owner HEATER FAMILY LP

Tags Cycle Sales Verification Other: _____

Notes: _____

RMV Land: 115,000 RMV Imp: 0 RMV Total: 115,000 M50 Total: 15,040

Segment							Land
Class							
Dim/Size							
Foundation							
Exter Wall							
Wall Height							
Inter Finish							
Roof Cover							
Roof Style							
Flooring							
Plumbing							
Electric							
Misc.							
Yr Blt							
Eff Yr							
Cond.							
% Good							
% Comp							
Lump Sum							
Except.Code							

Land Segments

Seg. No	Description	Schedule	Acres	Adjustment Codes	Exception Code
1	TWO HILL DRY	033	20.00		
2	FOUR HILL DRY	032	5.00		
Eff Acres	148.78	Companion Accounts	R39725 R39739 R39740	081E15 00600;081E16 00300;081E16 00300	

ROUTING SLIP

Date _____ Clerk _____

Work Needed: (Please make necessary comments, sign and pass to the next appropriate person.)

- Data entry reviewed by/comments _____
- APEX: Please review and return appraisal jacket to clerical staff for Apex attachment to TSG.
- Appraiser response _____
- Reviewed by lead appraiser/comments _____

R39726 081E15 00600

Appr #: 36 Date 6/7/11

Prop Class 580

Prop Code A90

Situs Address

Franchise Code 36

Year For: 2011-2012

Owner HEATER FAMILY LP

Tags

Cycle

Sales Verification

Other: _____

Notes: X-mas trees

RMV Land: 115,000

RMV Imp: 0

RMV Total: 115,000

M50 Total: 15,040

Accessory Improvements

Out Buildings

R39725, R39726

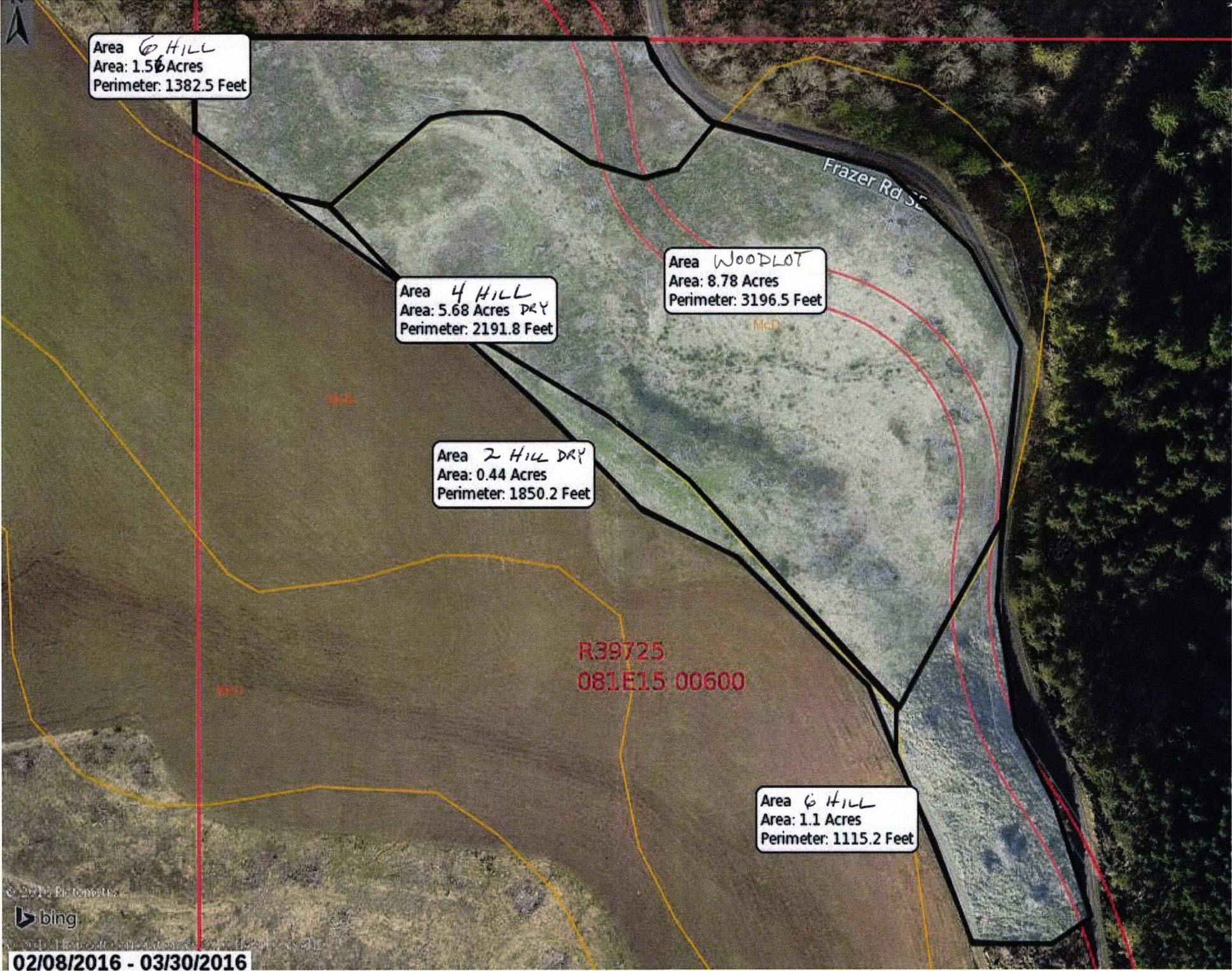
081E15 00600

3/30/16

G.R.#94



SOIL CLASS BREAKDOWN 8.78 AC Woodlot on R39725 = 2.66 AC 6 HILL, 5.68 AC 4 HILL DRY, .44 AC 2 HILL DRY



Area 6 HILL
Area: 1.56 Acres
Perimeter: 1382.5 Feet

Area 4 HILL
Area: 5.68 Acres DRY
Perimeter: 2191.8 Feet

Area WOODLOT
Area: 8.78 Acres
Perimeter: 3196.5 Feet

Area 2 HILL DRY
Area: 0.44 Acres
Perimeter: 1850.2 Feet

Area 6 HILL
Area: 1.1 Acres
Perimeter: 1115.2 Feet

R39725
081E15 00600



Marion County
OREGON
ASSESSOR'S OFFICE

Tom Rohlffing, Assessor
Steve Miner, Chief Deputy Assessor
555 Court Street NE, Suite 2233 Salem, OR 97301
PO Box 14500, Salem, OR 97309
Telephone: (503) 588-5144
Fax: (503) 588-7985
www.co.marion.or.us/ao

April 21, 2016

SILVER MOUNTAIN ENTERPRISES
C/O JAMES & SHIRLEY HEATER
4672 DRIFT CREEK RD
SUBLIMITY, OR 97385

*May 21
2016*

RE: Account Number(s) – R39725
Location – Frazer Rd. SE, Sublimity

Dear Property Owner(s):

All or part of your property, as identified above, is receiving special assessment status for forest use. Based upon my inspection on March 30, 2016 I have determined that 12.84 acres of this property do not currently meet the requirements necessary to receive special assessment. I observed harvested Small Tract forestland that was not replanted.

Only portions of the property actively engaged in forestry practices, with the primary purpose of growing and harvesting trees of a marketable species, qualify to be specially assessed. Enclosed are flyers that describe the requirements of the special assessment program, and an aerial map of your property. If you have any additional information about the recent history of use for this property, please provide it at this time.

It will be necessary to disqualify the non-compliant acres of your land from forest use special assessment for the 2016-2017 tax year, unless within **30 days** from the date of this letter you can show cause why this land should not be disqualified. You may appear in person, call (503) 588-7967, e-mail sragdale@co.marion.or.us or write a letter to the address above within this time period and we will consider your explanation as to why the subject property should remain specially assessed.

Respectfully,

Scot Ragsdale
Rural Property Appraiser
SR:ak

[Enclosures]



Marion County
OREGON
ASSESSOR'S OFFICE

Tom Rohlfig, Assessor
Steve Miner, Chief Deputy Assessor
555 Court Street NE, Suite 2233 Salem, OR 97301
PO Box 14500, Salem, OR 97309
Telephone: (503) 588-5144
Fax: (503) 588-7985
www.co.marion.or.us/ao

April 21, 2016

SILVER MOUNTAIN ENTERPRISES
C/O JAMES & SHIRLEY HEATER
4672 DRIFT CREEK RD
SUBLIMITY, OR 97385

*May 21
10 of 2*

RE: Account Number(s) - R39725, R39726
Location - Frazer Rd. SE, Sublimity

Dear Property Owner(s):

All or part of your property, as identified above, is receiving special assessment status for farm use. Based upon my inspection on March 30, 2016 I have determined that 27.98 acres of this property do not currently meet the requirements necessary to receive special assessment. I observed a woodlot that was cleared and a Christmas tree field that was harvested and not replanted.

Only portions of the property actively engaged in a farm practice, with intent to make a profit in money, qualify to be specially assessed. Enclosed are flyers that describe the requirements of the special assessment program, and an aerial map of your property. If you have any additional information about the recent history of use for this property, please provide it at this time.

It will be necessary to disqualify the non-compliant acres of your land from farm use special assessment for the 2016-2017 tax year, unless within **30 days** from the date of this letter you can show cause why this land should not be disqualified. You may appear in person, call (503) 588-7967, e-mail sragdale@co.marion.or.us or write a letter to the address above within this time period and we will consider your explanation as to why the subject property should remain specially assessed.

Respectfully,

Scot Ragsdale
Rural Property Appraiser
SR:ak

[Enclosures]

Special Assessment Field Sheet

Acct #(s) R39725, R39726 Date 4/18/16 Appr # & initials S.R.#94

Farm/Forest use ALL OK

LAND USE QUESTIONABLE OR NOT IN COMPLIANCE:

Farm 19.2 # acres
 DFW/STF 12.84 # acres
 Other Woodlot - 8.78 # acres

Change Prop.Code to:

Farm Use Issues (check and/or circle all that apply)

Forest Use Issues (check all that apply)

- No evidence of ANY farming activity
- Unable to determine type of farming
- Field full of: tall grass / tall weeds / blackberries
- Crop not harvested / left in field / un-harvestable
- No SALES of farm products or services
- Not "accepted farming practices" (describe at bottom)
- Personal-use garden
- Landscaping or recreational use: _____
- Debris in field (type?): _____
- Woodlot or Wasteland, owning no other farmland
- Pleasure horses or other "pet" animals
- Fencing: none / partial / broken / non-functional gates
- Insufficient livestock -- # & type observed: _____
- Orchard / vineyard issues: untended / unsprayed / overgrown / other: _____

- Does not meet stocking requirements
- Less than required minimum acreage
- Trees not "free to grow"
- Timber harvested & not replanted
- Not adhering to Planting Plan
- H&B Forestland no longer VACANT
- Grown, harvested & sold as XMAS trees
- Predominant use not Forestry
- Other issue(s): _____
- Illness of farmer -- send request for "Doctor's Statement"
- Death of farmer _____

- Woodlot issue(s): 8.78 Ac woodlot harvested
- Xmas tree issues: uncultured / understocked / weedy / grassy / brushy / full of briars / dead or diseased / too large to be classified as Xmas trees / other: harvested at least two years ago and not replanted
- Use has changed to: Residential / Commercial / Industrial (describe): _____
- Other issue(s): _____

Action Items / Follow-up (check all that apply)

- Note above findings on Event & RETAG for (date?): _____
- Send INQUIRY letter w/these flyers: _____
- Send ROLLOVER letter (specify) w/these flyers: _____
- Send WARNING letter (effective for a disqualification next tax year) w/these flyers: _____
- Send INTENT TO DISQUALIFY letter (effective for the current tax year) [PAT LIAB or ADD TAX] include copy of aerial photo
- Soil class changes needed *** see attached screen print(s) *** for Farm Use acres for STF acres
- Homesite: add _____ @ mkt / add _____ @ spec assd / delete (gone) / chg to mkt / chg to spec assd
- OSD: add _____ @ mkt / add _____ @ spec assd / delete (gone) / chg to mkt / chg to spec assd
- Pictures have been taken
- Tag Building Permit screen for: _____

4/19/16
(31)

Appraiser's notes:

site 3/30/16, approximately 12.84 acres of STF harvested and not re-planted, 8.78 ac woodlot harvested, 19.2 acres class 2 hill & 4 hill soils that were planted in Christmas trees harvested and not replanted. Aerial photos show that harvesting was done sometime between 7/2012 and 7/2014

FOLLOWUP

Date _____ Appr # & initials _____ Contact: Onsite / Telephone / In Office / None

Conversation or Observations: _____

Pictures have been taken Note above findings on Event & RETAG for (date?): _____

Send letter (specify type -- see front for choices): _____

Other action items for Clerk (please describe): _____

Date _____ Appr # & initials _____ Contact: Onsite / Telephone / In Office / None

Conversation or Observations: _____

Pictures have been taken Note above findings on Event & RETAG for (date?): _____

Send letter (specify type -- see front for choices): _____

Other action items for Clerk (please describe): _____

Date _____ Appr # & initials _____ Contact: Onsite / Telephone / In Office / None

Conversation or Observations: _____

Pictures have been taken Note above findings on Event & RETAG for (date?): _____

Send letter (specify type -- see front for choices): _____

Other action items for Clerk (please describe): _____

* - - Property Data Selection Menu - -
 Owner: SILVER MOUNTAIN ENTERPRISES
 Prop ID : R39726 (Real Estate) (606226) C/O JAMES & SHIRLEY HEATER
 Map Tax Lot: 081E15 00600 4672 DRIFT CREEK RD
 Legal : ACRES 19.20 SUBLIMITY, OR 97385

Situs : Year Built :
 Name(s) : Living Area:
 Area : 00400188,00400008 2014 Roll Values
 Sale Info : RMV Land Non-LSU \$ 0 (+)
 Deed Type : WD RMV Land LSU \$ 70,120 (+)
 Instrument: 34730391 RMV Improvements \$ 0 (+)
 2014 Tax Status * No Taxes Due * RMV Total \$ 70,120 (=)
 Current Levied Taxes : 173.69 Land LSU \$ 12,520
 Special Assessments : Total Exemptions \$ 0
 M5 Net Value \$ 25,410
 M50 Assd Value \$ 12,520

(AD) Alt Disp	(Y) primary	(SE)condary	(L)and/Impr
(G)en Appr	(O)wnership	(H)istory	(.) More

Enter Option from Above or <RET> to Exit: __

R39726 TAG FOR FARM CHECK THIS ACCT.

R39725 (SPLIT CODE ACCT.) STF/WOODLOT APPEARS TO HAVE
 BEEN LOGGED IN 2014 - CHECK FOR REPLANTING/FOREST USE,
 TAG FOR FOREST CHECK PLEASE.

THANKS (31)



Google earth

feet
meters

2000

900



DBIE-16-300 R39739 (300TL)

R 39726

STF = 20 AC

STF = 30.00

water 18.30 AC

WOODLOT = 8.00

FARM 43.00

R39740 9.50

FARM = 19.20 AC

APPLICATION FOR DESIGNATION OF LAND AS FOREST LAND
and for special assessment as provided by ORS 321.611 to 321.621

76-12

Filed with the _____ County Assessor for Assessments beginning January 1, 19__

Code and Account Nos.

THIS SPACE FOR ASSESSOR'S USE ONLY

RECEIVED AUG - 4 1975 7-2-75 KES

Name & Address Richard Doerfler

DATE RECEIVED DATE APPROVED APPROVED BY DENIED

6282 CASCADE HWY S.E.

NOTICE OF DENIAL

REMOVAL FROM DESIGNATION

1. RELATES TO:

1. REASON:

ALL

PART OF

2. DATE NOTICE SENT

2. NOTICE SENT

OWNER (DATE)

D. OF R. (DATE)

Telephone No. Salem, OR 97385

(RT 1 BOX 17)

DESCRIPTION OF PROPERTY

ASSESSOR'S ACCOUNT NUMBER(S)*	SUBDIVISION OF SECTION	SECTION	TWP.	RGE.	DATE ACQUIRED (See Item 9 on Back)	DESIGNATE ALL LAND DESCRIBED**	
						Yes	No
22329-000	16.52 13.48	64994-000	15	8	1E		✓
22328-000	16.00	64999-000	16	8	1E		✓

Total acres applied for 4.00

Deed Contract 7044: 50.00 Deed volume & page or instrument no. _____ Date acquired _____

- * Use assessor's account number(s), if known. Otherwise describe by subdivision of a section or list the deed volume and page or instrument number. (Attach a legal description if assessor's account number(s) is unknown and the deed record or section subdivision is insufficient to describe property.)
- ** If you are applying for only a portion of the land described, show the area applied for in the sketch on the back of this form.

I hereby apply to the county assessor for designation of the above-described land as forest land and for its special assessment as provided by ORS 321.618 and affirm that:

- The predominant purpose of the above-described land is for the growing and harvesting of trees of a marketable species.
- A plat has not been filed under ORS 92.100 which includes the above-described land or any part of it.

1. The following types of forest crops are to be grown:

Christmas trees Logs, poles and piling Other (state) _____

2. My plan for the management of the land to achieve the purpose of growing and harvesting of trees of a marketable species is as follows: (Or as described on attached pages.)

3. My past experience in the growing and harvesting of trees has been: (Experience in years, location, work done, etc.)

6H

4. The current work I am doing to implement the above plan (from No. 2) and any other current and continuing activity in the growing-harvesting of trees is as follows: (Acres planted, volumes harvested, pruning and thinning and related jobs.)

5. The property is used to the following extent by domestic animals for grazing: (Kinds of animals, number of head, length of grazing season, feed racks, water holes, sheds etc. provided on the area applied for.)

None

6. I have have not divided the above described property or any portion of it into smaller parcels since I acquired it. If divided, the purpose was _____

7. A lease or option has has not been granted to the above-described land or any part of it which permits it to be used for any purpose other than the growing and harvesting of trees. If so, the details of the lease or option are _____

64994-000-1541E

DECLARATION

As owner(s) of the above-described land, I (we) indicate by my (our) signature(s) below that I (we) are aware of the potential tax liability involved when the land ceases to be designated as forest land. (See Item 10 on back.)

I (we) also declare under the penalties for false swearing that this application and any accompanying papers have been examined by me (us) and to the best of my (our) knowledge it is true, correct, and complete.

Signature X Richard Doerfler

Date 8-2

19 75

1. **Definition of Forest Land**—Forest land is land in western Oregon which either is being held or used for the predominant purpose of growing and harvesting trees of a marketable species and has been designated as forest land (See Item 2) or is land the highest and best use of which is the growing and harvesting of such trees.
2. **Designation of Forest Land**—Land shall be designated as forest land by the county assessor upon application of the owner if it meets the requirements of the law and is not Classified Reforestation Land or subject to the Small Tract Optional Tax Law.
3. **Requirements for Designation**—The basic requirements of the law are that the land be held or used predominantly for the purpose of growing and harvesting trees of a marketable species, and that grazing, recreation, or other types of use do not interfere with the growing and harvesting of the trees.

Department of Revenue Rules require the following:

- (a) The land must also meet one of the following stocking requirements:
 1. If the trees are being grown for logs, poles or piling, at least 90 established trees per acre of a marketable species in areas north of Douglas County, or 60 established trees of a marketable species per acre in areas south of Lane County; or
 2. If the trees are being grown for Christmas trees or ornamentals, at least 1,000 trees of a marketable species per acre upon initial planting or 500 trees per acre in wild land culture; or
 3. The owner must present to the assessor a plan for establishing trees which will meet one of the above minimum stocking requirements and in addition, the owner must have begun implementation of the plan at the time the application for designated forest land is filed.
4. **Application Deadline**—The law specifies that "an owner of land desiring that it be designated as forest land shall make application to the county assessor on or before April 1 following the assessment date on which the assessment based thereon is first desired, and he may also do so within 20 days of receipt of notice of its assessment as omitted property or notice of an increase in its assessed valuation, or by December 15 of the year of the increased assessment if he does not receive such notice."
5. **Approval of Application**—The application shall be approved by the assessor, and he shall designate the land as forest land, except as to land which he finds is not properly classifiable as forest land. The application shall be deemed to have been approved unless, within three months of the date such application was delivered to the assessor, he shall notify the applicant in writing of the extent to which the application is denied.
6. **Description of Land Applied For**—Land which is applied for may include a total ownership or a small portion of an ownership. If it is a portion of an ownership, make a drawing on the plat below to the best of your ability to show its location. Owners who have extensive holdings may submit maps which indicate the desired parcels, lists of legal descriptions, or lists of assessor's account numbers if the numbers and descriptions are current and include only land eligible for designation.
7. **Marketable Species of Trees**—Species of forest trees which are currently being harvested and used or sold within a particular locality. Consult the County Assessor or Department of Revenue district timber appraiser if you have question about species.
8. **Valuation of Forest Land**—Land designated as forest land will be valued at forest land value even though it has a higher market value for other purposes.
9. **Date of Acquisition**—If the property was acquired not more than five years ago, the exact date of acquisition of each portion must be listed. If it was acquired more than five years ago, that fact must be stated, but dates need not be listed.
10. **Removal of Designation**—If the designation of forest land is removed by the assessor, an amount of taxes equal to the difference between those actually paid and those which would have been paid at the higher market value, plus interest, will be extended against the land on the next assessment and tax roll. The difference in taxes will be figured for a back period of five years.
11. **Reasons For Removal of Designation**—(a) Upon notification by the owner to remove the designation, (b) when the assessor discovers that the land is no longer forest land, (c) Upon sale or transfer to a new owner who does not make a new application within 60 days of the sale or transfer, (d) Upon sale or transfer to an ownership making it exempt from ad valorem property taxation.
12. **Rights of Appeal**—A taxpayer whose application has been denied in whole or in part, or a taxpayer whose forest land has had the designation removed in whole or in part, may appeal as provided by ORS 305.520 to the Department of Revenue within six months after he knows of the above acts. A petition must be filed with the Department and two copies thereof with the county clerk.

Sketch Location
Of Land
Applied For

Twp. 8 Rge. 1E

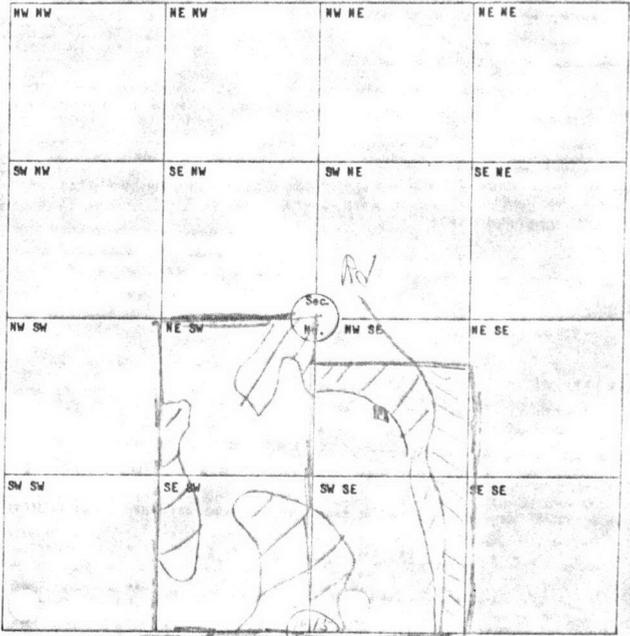
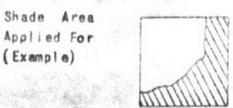


Photo date: 7/14/14

1.67 AC STF

17.16 AC STF

081E16 00300
R39739, R39740

081E15 00600
R39725, R39726

Photo Date: 7/14/14

1.67 AC STF

17.16 AC STF

081E16 00300
R39739, R39740

081E15 00600
R39725, R39726