

**Summary**    Lead Appr: \_\_\_\_\_ Clerk: \_\_\_\_\_ Lead Clerk: \_\_\_\_\_ Appr: GRH    Print Date: 1/25/2024

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Acct ID: 519987    MTL: 063W250002100    Date: 6/9/25    Appr: GRH    Prop Class: 550    RMV Prop Class: 550  
 Situs:    MaSaNh: 04 06 000    Unit: 66164    Year: 2024

Last Date Appraised: 04/30/2020    Appraiser: GERARDO RAMIREZ HERNANDEZ    Retag: Y N    Tag info: 2025

Owner: RICK & JANETTE HUG 2021 TR    Roll Type: R

Cycle: Tag    Sales Verification    Other: \_\_\_\_\_    Inspection level: 1 2 3 4    LCB    TTO    INSP    AV: 2983

RMV Land: 49830    RMV Imp: 0    RMV Total: 49830    MAV: 0    MSAV: 2983    SAV: 6395

Comment: LEVEL 4 4.30.20 NM35///

**Notations**    NO CHANGES

No notation data available.

**OSDs**

No OSD data available.

**Land**

Site: 1	Code Area: 01410	Size: 0.25 Acres	Use Code: 005	Zone: REST	SAV Use: 011	Exception: 0
Class: 2BD	Value Source: Farm Use - EFU		Description: TWO BENCH DRY		RMV: 8350	Exception: Y N
Adjustment(s): WASTE, GSOIL			Fire Patrol:	Description:		
Comments: Liability year - 1980						
Site: 2	Code Area: 01410	Size: 1.00 Acres	Use Code: 005	Zone: REST	SAV Use: 011	Exception: 0
Class: 4BD	Value Source: Farm Use - EFU		Description: FOUR BENCH DRY		RMV: 30360	Exception: Y N
Adjustment(s): WASTE, GSOIL			Fire Patrol:	Description:		
Comments: Liability year - 1980						
Site: 3	Code Area: 01410	Size: 12.21 Acres	Use Code: 005	Zone: REST	SAV Use: 011	Exception: 0
Class: WST	Value Source: Farm Use - EFU		Description: Rural WASTELAND		RMV: 11120	Exception: Y N
Adjustment(s): WASTE, GSOIL			Fire Patrol:	Description:		
Comments: Liability year - 1980						

**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.

R19987

25 063W  
063W-25 -02100 48775-000  
552 (550) 0-4H A60 001-00-21-0  
HUG, DUANE & SANDRA E-TRUSTEE

13.46 ACRES  
ANNEXATION NO 91-632  
ANNEXATION NO 92-689

V0056P0317RD V1198P0499TR 07/27/95

R19987 063W25 02100 Appr #: 19 Date 9-24-08 Prop Class 550 Prop Code A40  
Situs Address Franchise Code 19 Year For: 2008-2009  
Owner HUG,DUANE & SANDRA E-TRUSTEE  
Notes: correct soil class

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RMV Land: 95,560 RMV Imp: 0 RMV Total: 95,560

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**Accessory Improvements**

**Out Buildings**

R19987 063W25 02100 Appr #: \_\_\_\_\_ Date \_\_\_\_\_ Prop Class 550 Prop Code A40  
 Situs Address \_\_\_\_\_ Franchise Code 19 Year For: 2008-2009  
 Owner HUG,DUANE & SANDRA E-TRUSTEE  
 Notes: \_\_\_\_\_

RMV Land: 95,560 RMV Imp: 0 RMV Total: 95,560

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 BENCH IRR	036I	<del>7.4</del> 3.4		
2	FOUR BENCH IRR	035I	<del>6.06</del> 6.76		

Eff Acres 13.46

**Companion Accounts**

*waste-m*

*3.3*

**ROUTING SLIP**

Date \_\_\_\_\_ Clerk \_\_\_\_\_

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

- Data entry reviewed by/comments \_\_\_\_\_
- Appraiser response \_\_\_\_\_
- Reviewed by lead appraiser/comments \_\_\_\_\_

R19987 063W25 02100

Prop Class: 550 Prop Code: A90 Fran: 06

Appr #: 35

Date: 04-30-20

Situs Address

TTO  LCB  Insp

Cycle  Tags  Farm  Forest  Sales Verif

Owner HUG, RICKEY L &

Pictom

Other: 

RMV Land: 129,860

RMV Imps: 0

RMV Total: 129,860

M50 Total: 18,660

For: 2020-2021

Notes: Send inquiry letter ✓

tag for 10/01/20  
farm use follow up  
needed @ that time

**Accessory Improvements**

**Out Buildings**



Tag for what  
shed, res, etc

**Nadia Mohamed - RE: RE: FW: account r19987**

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**From:** Rick Hug <rick@rhugcpa.com>  
**To:** Nadia Mohamed <NMohamed@co.marion.or.us>  
**Date:** Thursday, May 21, 2020 8:50 AM  
**Subject:** RE: RE: FW: account r19987

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Thank you. As soon as we determine, if we are not going to farm the property, I will contact you.

**Rick L. Hug CPA, PC**  
**7160 SW Fir Loop, Suite 102**  
**Portland, OR 97223**  
**Phone: [503-620-7465](tel:503-620-7465)**  
**Fax: [503-968-8180](tel:503-968-8180)**  
**Email: [rick@rhugcpa.com](mailto:rick@rhugcpa.com)**

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**From:** Nadia Mohamed <NMohamed@co.marion.or.us>  
**Sent:** Thursday, May 21, 2020 7:33 AM  
**To:** Rick Hug <rick@rhugcpa.com>  
**Subject:** RE: RE: FW: account r19987

Mr. Hug,

The brief answer is that Christmas trees are considered farming, and long term timber use could be considered Designated Forestland. If you want to do split use, you would just need to note the proper acreages when applying for a DFL deferral by the rollover deadline. I will attach some fliers for you that have more in depth information, please let me know if you have any questions.

Thank You Kindly,  
Nadia Mohamed  
Rural Property Appraiser  
Marion County Assessor's Office  
[\(503\)584-4729](tel:5035844729)

>>> Rick Hug <[rick@rhugcpa.com](mailto:rick@rhugcpa.com)> Wednesday, May 20, 2020 5:38 PM >>>

What is the process. If we plant xmas trees is that farming or timber deferral. Also what if part is xmas trees for resale and part of it is timber for long term use?

**Rick L. Hug CPA, PC**  
**7160 SW Fir Loop, Suite 102**  
**Portland, OR 97223**  
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**Email: [rick@rhugcpa.com](mailto:rick@rhugcpa.com)**

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**From:** Nadia Mohamed <[nmohamed@co.marion.or.us](mailto:nmohamed@co.marion.or.us)>  
**Sent:** Wednesday, May 20, 2020 1:47 PM  
**To:** Rick Hug <[rick@rhugcpa.com](mailto:rick@rhugcpa.com)>  
**Subject:** Re: RE: FW: account r19987

Mr. Hug,

Thank you for the information, please keep us updated on the status. If you are indeed planning on rolling from a Farm deferral to a Designated Forestland Deferral, the deadline is June 30th for voluntary rollovers. Please let me know if you have any questions about the process.

Thank You Kindly,  
Nadia Mohamed  
Rural Property Appraiser  
Marion County Assessor's Office  
[\(503\)584-4729](tel:5035844729)

>>> Rick Hug <[rick@rhugcpa.com](mailto:rick@rhugcpa.com)> 05/20/20 12:24 PM >>>

Previously, we had been renting the property to a farmer, who stopped renting it. We are now looking for some else to rent it for farming. If that doesn't work I may plant trees on it. I have been in contact with weyerhauser to purchase trees to plant.

**Rick L. Hug CPA, PC**  
**7160 SW Fir Loop, Suite 102**  
**Portland, OR 97223**

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**Fax:** [503-968-8180](tel:503-968-8180)  
**Email:** [rick@rhugcpa.com](mailto:rick@rhugcpa.com)

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**From:** Nadia Mohamed <[nmohamed@co.marion.or.us](mailto:nmohamed@co.marion.or.us)>  
**Sent:** Tuesday, May 19, 2020 1:42 PM  
**To:** Rick Hug <[rick@rhugcpa.com](mailto:rick@rhugcpa.com)>  
**Subject:** Re: FW: account r19987

Good Afternoon,

I apologize, the only message that was forwarded was the one saying the original email was not delivered. If you'd like to forward me the original, or let me know what was in it, I'd be happy to look at it!

Thank You Kindly,  
Nadia Mohamed  
Rural Property Appraiser  
Marion County Assessor's Office  
[\(503\)584-4729](tel:5035844729)

>>> Rick Hug <[rick@rhugcpa.com](mailto:rick@rhugcpa.com)> 05/19/20 11:19 AM >>>

**Rick L. Hug CPA, PC**  
**7160 SW Fir Loop, Suite 102**  
**Portland, OR 97223**  
**Phone:** [503-620-7465](tel:503-620-7465)  
**Fax:** [503-968-8180](tel:503-968-8180)  
**Email:** [rick@rhugcpa.com](mailto:rick@rhugcpa.com)

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**From:** Microsoft Outlook  
<[MicrosoftExchange329e71ec88ae4615bbc36ab6ce41109e@RickHugAssoc.onmicrosoft.com](mailto:MicrosoftExchange329e71ec88ae4615bbc36ab6ce41109e@RickHugAssoc.onmicrosoft.com)>  
**Sent:** Tuesday, May 19, 2020 11:17 AM  
**To:** Rick Hug  
**Subject:** Undeliverable: account r19987

-- Appraisal Land and Improvement Information --  
Property ID: R19987 (Real Estate) 063W25 02100

Neighborhood : SALE.RUR

-- Land Segments --

Land #	Description.....PROP CLS	Size	RMV Total	Special Use
L1	TWO BENCH <del>IRR 3230</del> 0036 0.25	3.4600-AC	\$47,960	\$5,360
L2	FOUR BENCH <del>IRR 3270</del>	1.0 <del>10.0000</del> -AC	\$81,900	\$14,440
Land Totals Lgl AC(13.46)		13.4600-AC	\$129,860	\$19,800

L3 Waste 3980 12.21

-- Improvements --

Imp #	Description.....	TYPE	BLDG TYPE	#SEGS	RMV Total
No Improvements Are Defined For This Item					

L*-Create Land C*L-Copy Land	I*-Create Improvement C*I-Copy Improvement	R-Recalculate (.) More
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Enter selection or <RET> to Exit: \_\_\_\_

A90

Ok 6/2/21

L4'

See land changes above

Farm Grass Seed

Swampy land

Chris 6/8/21