

Summary

Lead Appr: WW 11/6 Clerk: _____ Lead Clerk: _____ Appr: MOL Tupal

Print Date:
9/29/2025

Acct ID: 535890 MTL: 092W320000700 Date: 10/22/25 Appr: MOL Prop Class: 551 RMV Prop Class: 501
Situs: MaSaNh: 07 06 000 Unit: 28241 Year: 2025

Last Date Appraised: 03/06/2009 Appraiser: MATT LORD Tag: Y N Tag info:
Owner: WHITAKER, BUTCH TENNILLE Last Sales Date: 04/02/2025 Roll Type: R
Cycle Tag Sales Verification Other: _____ Inspection level: 1 2 3 4 LCB TTO INSP AV: 58980
RMV Land: 485540 RMV Imp: 9390 RMV Total: 494930 MAV: 7050 MSAV: 51930 SAV: 105209
Comment:

GATED
36 acres adjoining property

Land 26-27 sales

Site: 1 Code Area: 05530 Size: 34.00 Acres Use Code: 005 Zone: REST SAV Use: 011 Exception: 0
Class: 6H Value Source: Farm Use - EFU Description: SIX HILL RMV: 192690 Exception: Y N
Adjustment(s): GSOIL, FSOIL Fire Patrol: Description:
Comments: Liability year - 1981 / 17-18: PER #73 ADJUST SOIL CLASSES / 16-17: PER #73, ADJUST WOODLOT ACRES / 500130// 8BENCH PROJECT - CHG OF 8BENCH TO 6BENCH//01-02: COMBINED LAND SEGS - SAME SOIL CLASS, SAME LIAB YR, 63.0 TTL ACRES //03-04: REAPPRAISAL

Site: 2 Code Area: 05530 Size: 13.00 Acres Use Code: 005 Zone: REST SAV Use: 011 Exception: 0
Class: 4HD Value Source: Woodlot Description: FOUR HILL DRY RMV: 77550 Exception: Y N
Adjustment(s): GSOIL, FSOIL Fire Patrol: Description:
Comments: Liability year - 1981 / 500130

Site: 3 Code Area: 05530 Size: 30.92 Acres Use Code: 005 Zone: REST SAV Use: 011 Exception: 0
Class: 4HD Value Source: Farm Use - EFU Description: FOUR HILL DRY RMV: 184460 Exception: Y N
Adjustment(s): GSOIL, FSOIL Fire Patrol: Description:
Comments: Liability year - 1981

Site: 4 Code Area: 05530 Size: 4.70 Acres Use Code: 005 Zone: REST SAV Use: 011 Exception: 0
Class: 2HD Value Source: Farm Use - EFU Description: TWO HILL DRY RMV: 30840 Exception: Y N
Adjustment(s): GSOIL, FSOIL Fire Patrol: Description:
Comments: Liability year - 1981

Improvements - Accessory Buildings

Bldg: 1 Code Area: 05530 Stat Class: 351 Year Blt: 1977 Eff Year Blt: 1977 Sq.Ft: 2300 % Complete: 100.00
Desc: General Purpose Building (GB) Dimensions: 50x46 RMV: 9390
Func Obsc: 100 Econ %: 100 Other %: 100 Exception: 0 Adjust: Adjust RMV: 0

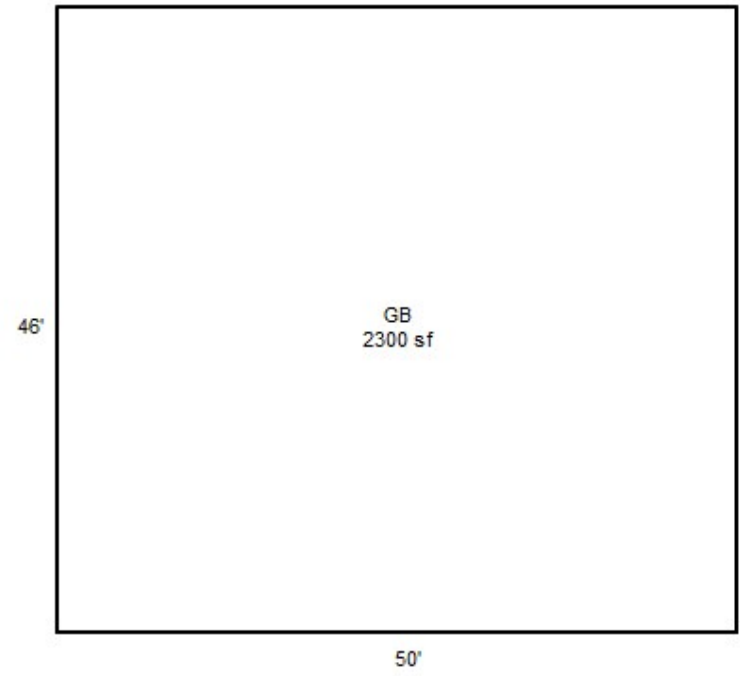
Floors

| Type | Class | Display Group | Floor Size | Beds | Baths | Yr Blt | Eff Yr Blt | Inventory | Exception: Y N |
|----------------------|-------|---------------|------------|------|-------|--------|------------|-----------|----------------|
| General Purpose Bldg | 5 | Finished | 2300 | 0 | 0 | 1977 | 1977 | FAIR | Y N |

Accessories

| Description | Class | Size SqFt | Eff Yr Blt | RMV | Quantity |
|-----------------------------|-------|-----------|------------|-----|----------|
| No accessory data available | | | | | |

R35890
092W32 00700
SCALE=1:20





R35890GB

05-12-2016

092W32 00700
550 01E A20
00500130

R35890

00500130

JOHNSON, JAMES L & SALLY A

82.62 Acres

1/30/02

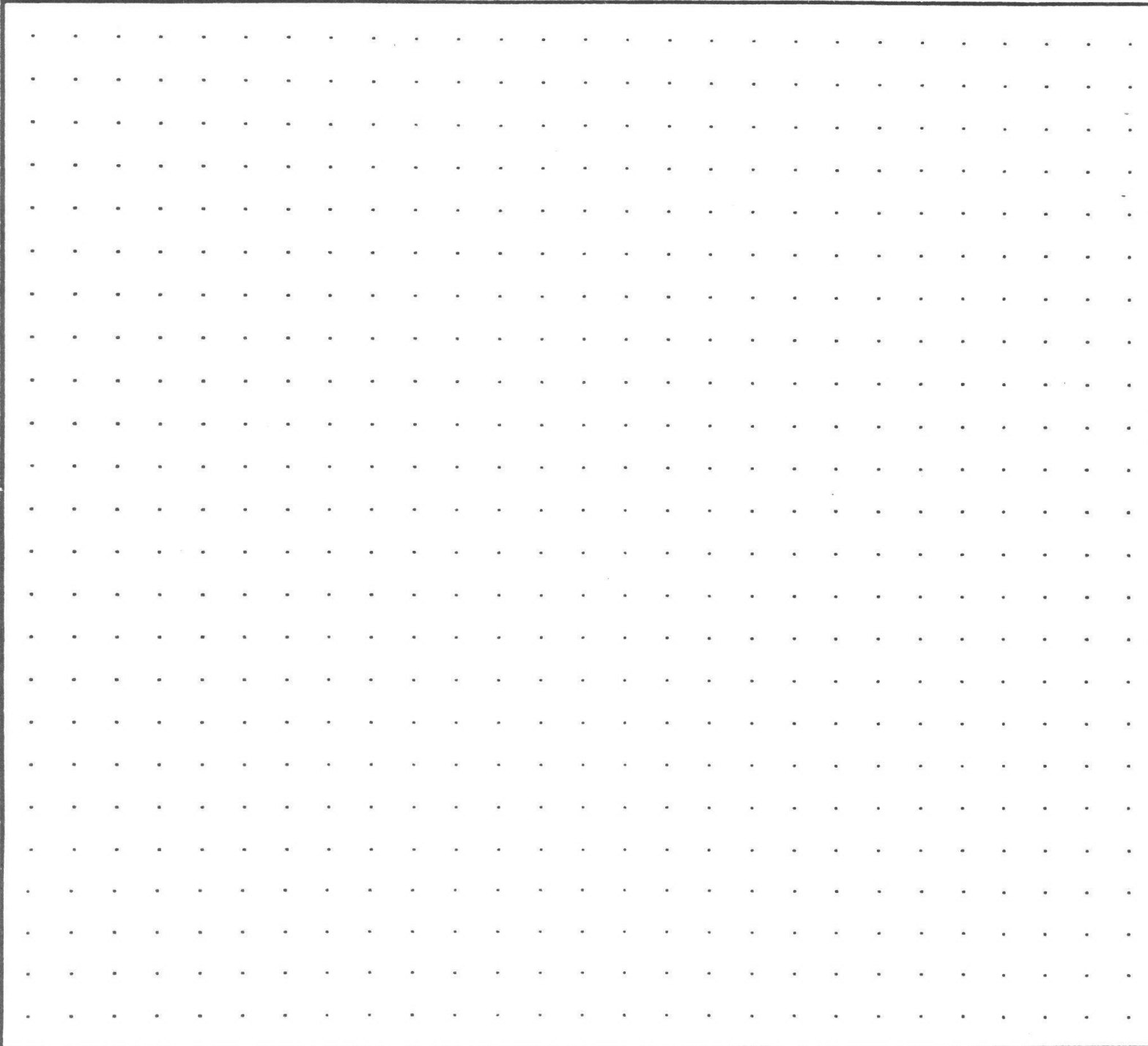
Has GB on it

BUILDING DIAGRAM AND OUTBUILDINGS

ACCT NO: *R35890*

MAP NO: *92W32*

TAX LOT: *700*



CALCULATIONS:

SCALE: 1" = 20'

MEASUREMENT
VERIFIED

YR BLT:

ADDRESS:

DATE

BY

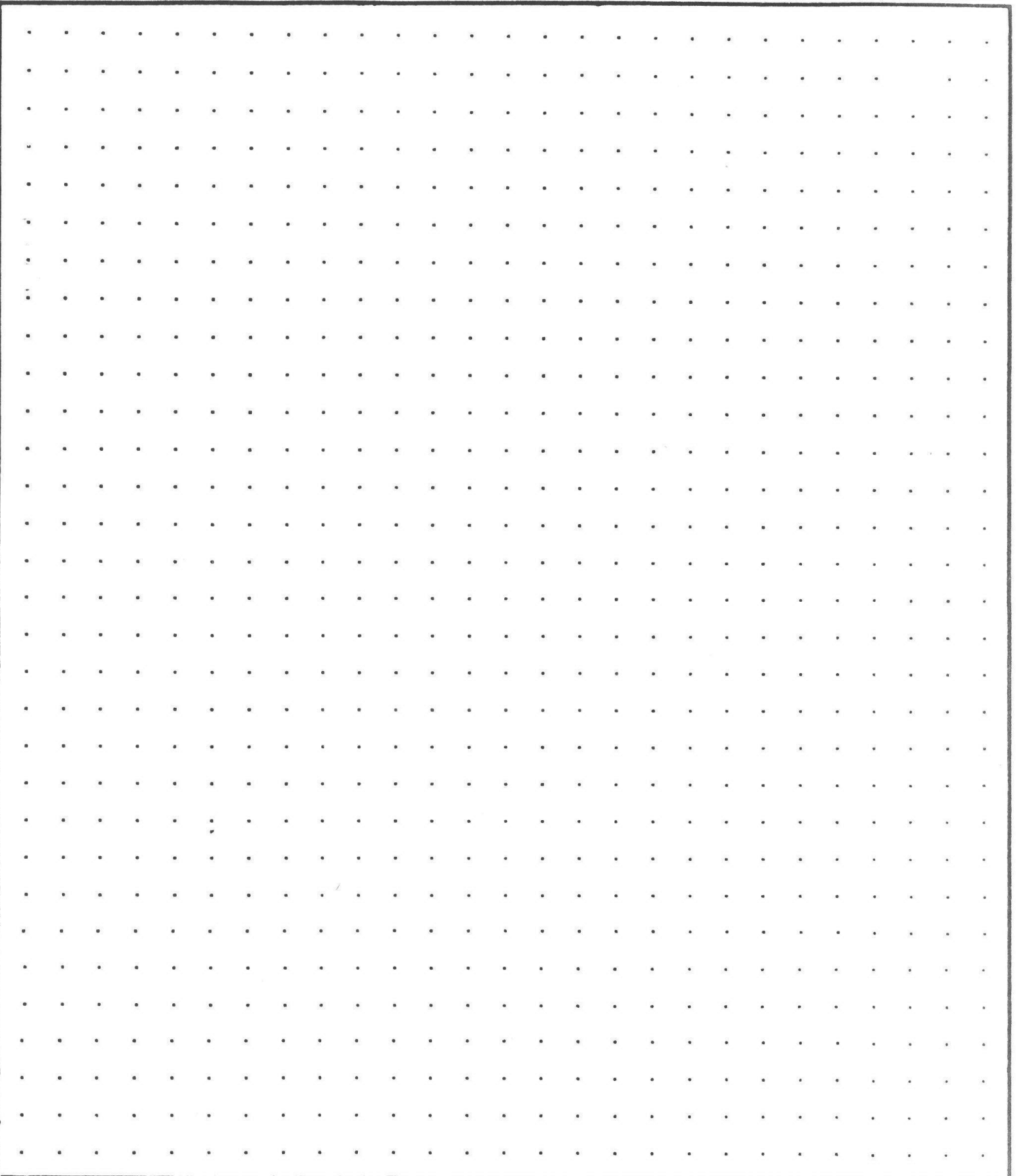
BUILDER:

REMARKS:

FARM

5-5-16

TJUE



CALCULATIONS:

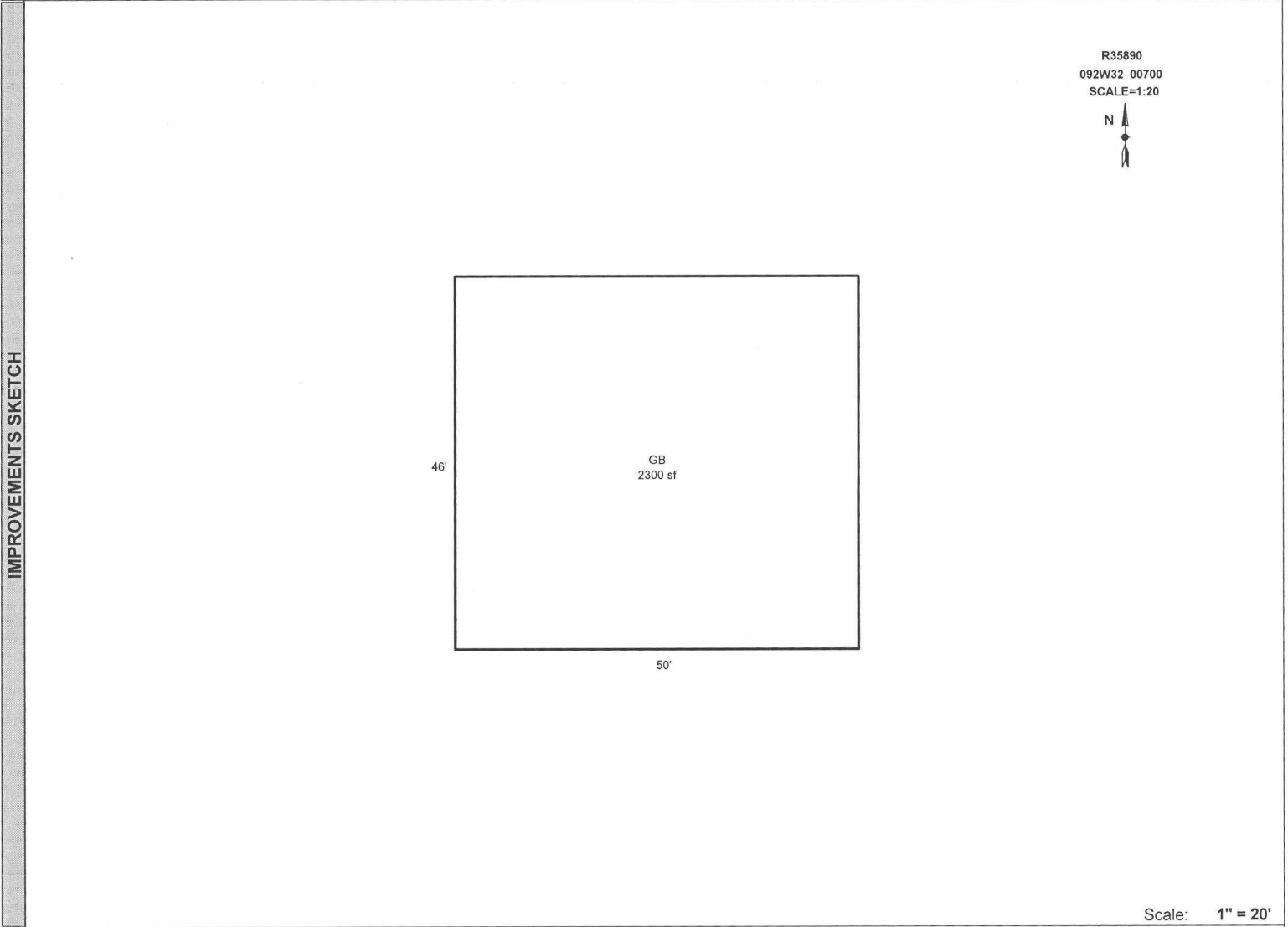
SCALE: 1" = 20'

SKETCH/AREA TABLE ADDENDUM

Parcel No 092W32 00700

File No R35890

| | | | | |
|---------|------------------|--------|-------|-----|
| SUBJECT | Property Address | | | |
| | City | County | State | Zip |
| | Owner | | | |
| | Client | | | |
| | Appraiser Name | | | |



| AREA CALCULATIONS | AREA CALCULATIONS SUMMARY | | | | | |
|--|---------------------------|-------------|--------|----------|-----------|------------|
| | Code | Description | Factor | Net Size | Perimeter | Net Totals |
| | GBA1 | GB | 1.00 | 2300 | 192 | 2300 |
| Net BUILDING Area (rounded w/ factors) | | | | | 2300 | |

| Comment Table 1 | |
|--------------------------|-----------------|
| DRAWN BY JRONDEMA 6/6/16 | |
| Comment Table 2 | Comment Table 3 |
| | |

R35890 092W32 00700 Appr #: _____ Date _____ Prop Class 551 Prop Code A90
 Situs Address Franchise Code 73 Year For: 2016-2017
 Owner GROSS,JUSTIN &

Tags Cycle Sales Verification Other: _____

Notes: _____
 RMV Land: 217,670 RMV Imp: 0 RMV Total: 217,670 M50 Total: 35,710

| 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 | SIX HILL | 008SF | 25.70 | | |
| 2 | FARM WOODLOT | WOOD | 19.62 | | |
| 3 | FOUR HILL DRY | 008S | 32.60 | | |
| 4 | TWO HILL DRY | 008SG | 4.70 | | |

Eff Acres 175.31 Companion Accounts R35885 R35887 092W32A 00700
 R35884 R35896

Zone: SA

Date 6/6 Clerk Amy **ROUTING SLIP**

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 _____

R35890 092W32 00700

Appr #: 73 Date 5/5/16

Prop Class 551

Prop Code A90

Situs Address

Franchise Code 73 Year For: 2016-2017

Owner GROSS,JUSTIN &

| | Tags | Cycle | Sales Verification | Other: _____ |
|--------|------|-------|-----------------------|--------------|
| Notes: | ADD | GB | FROM R35884 TO R35890 | |

RMV Land: 217,670

RMV Imp: 0

RMV Total: 217,670

M50 Total: 35,710

Accessory Improvements

Out Buildings

Specially Assessed Land Appraisal Card

Account: R35890

Map Tax Lot: 092W32 00700

Name: GROSS,JUSTIN & GROSS,SARAH

Acres: 82.62

Franchise: 73

M 3483 BUENA VISTA RD

JEFFERSON, OR 97352

Related Accounts:

LSU

| Year | Mthd | Lsu Code | LSU Description | Acres | Schedule | RMV | SAV | MSAV |
|------|------|----------|-----------------|---------------------------|----------|---------|--------|--------|
| Y81 | ASU | 3360 | SIX HILL | 25.70 | 008SF | 62,730 | 12,900 | 5,510 |
| Y81 | ASU | 3600 | FARM WOODLOT | 19.62 16.50 | WOOD | 15,700 | 7,710 | 6,100 |
| Y81 | ASU | 3350 | FOUR HILL DRY | 32.60 35.72 | 008S | 113,220 | 41,460 | 20,850 |
| Y81 | ASU | 3310 | TWO HILL DRY | 4.70 | 008SG | 26,020 | 7,010 | 3,250 |

Inspection Date: 5 15 16

Remarks: Soil Class Acres need to be corrected. Send DFL APP. FOR 30 ACRES. Correct Land Segs after DFL APP Received. Send inquiry letter (see attached)

#73/ME
5-25-16

ADD GB FROM R35889

MR OWNER CALLED, LOGGING ALL FIR TREES IN THE NEXT COUPLE MONTHS. KILLING BLACK BERRIES, PLANTING PASTURE BRINGING ON CATTLE THIS YEAR. DISREGARD FOREST APP.

FARM-USE OK
PER #54

SEND FOLLOW-UP LETTER
(SEE ATTACHED)

#73
6-13-16

541-979-7786

TAG FOR 4-1-17

MOVE 3.12-AC OF WOODLOT INTO
FOUR HILL

6/15/16
31

Specially Assessed Land Appraisal Card

Account: R35890

Map Tax Lot: 092W32 00700

Name: GROSS,JUSTIN & GROSS,SARAH

Acres: 82.62

Franchise: 73

M 3483 BUENA VISTA RD
JEFFERSON, OR 97352

Related Accounts:

| Event Code | Date | Comment |
|------------|-----------|---|
| FARMSALE | 3/15/2016 | MARCH 2016: THIS FARM PROPERTY CHANGED HANDS OVER A YEAR AGO, PLEASE CHECK FOR CURRENT FARM USE IN MAY 2016 |
| 2015FARM | 6/15/2015 | JUNE 2015 - SENT NEW OWNER SALES CONFIRMATION LETTER & FARM FLYER |

*By the
Ferry*

Morrie Efseaff - Fwd: Fwd:

From: Morrie Efseaff
To: Efseaff, Morrie
Date: 5/27/2016 9:05 AM
Subject: Fwd: Fwd:

>>> Morrie Efseaff 5/20/2016 10:51 AM >>>

R35890, R3589~~0~~⁷⁰

Please send a letter to the owners regarding these two parcel to convey this message:

There appears to be approximately 30 acres of trees on R35890 tax lot #700 that will qualify for the Designated Forest Land deferral program. These trees do not qualify for farm deferral and will be disqualified, unless they are rolled into the forest deferral program . We have included an application to apply for your convenience.

We also have a question as to the current use of two large open areas on the north end of this tax lot (see attached aerial photo). If you could let us know what is growing in these areas that do not have trees.

The adjacent tax lot to the east R35896 appears to has approximately 2 acres of open area as well If you could please advise what is growing in this area as well.

Thank you for your assistance.

ME-

NOTE: Additional tax lots for this owner: R35884, R35885, R35896.



Marion County
OREGON
ASSESSOR'S OFFICE

June 6, 2016

Tom Rohlfling, 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

GROSS,JUSTIN &
GROSS,SARAH M
3483 BUENA VISTA RD
JEFFERSON, OR 97352

RE: Account Number(s) – R35890, R35896
Location – 89.12 acres on Libby LN SE, Jefferson

Dear Property Owners:

All or part of your property, as identified above, is receiving special assessment status for farm use. Based upon my inspection on May 9, 2016 I have determined that at least 30 acres of this property do not currently meet the requirements necessary to receive special assessment as farmland. I observed trees, which would qualify instead for the Designated Forestland or Small Tract Forestland programs.

Additionally, I observed large open areas on the north end of both accounts (see enclosed aerial photo.) Please identify the farm or forest usage that you are conducting in these areas.

Only portions of the property actively engaged in a farm practice, with intent to make a profit in money, qualify to be specially assessed as farmland. Please provide any additional information you may have about the recent history of use for this property.

Our web page (<http://www.co.marion.or.us/AO/Pages/farm.aspx>) has some useful information about special assessment topics. Another excellent source of information about farm use is the OSU Extension Service (www.extension.oregonstate.edu). Enclosed are flyers that describe the requirements of the farm and forest special assessment programs, and applications which must be submitted within 30 days if you wish to roll the identified acres over into a forest program.

It will be necessary to disqualify any non-compliant acres of your land from farm use special assessment for the 2016-2017 tax year, including the homesite and onsite developments if applicable, unless within **30 days** from the date of this letter you can provide an explanation as to why the subject property should remain specially assessed. You may contact me at (503) 584-4729, or by e-mail at mefseaff@co.marion.or.us. I look forward to hearing from you.

Respectfully,

Morrie Efseaff
Rural Property Appraiser
ME:ak

[Enclosures]

Morrie Efseaff

From: Morrie Efseaff

Please send a follow up letter to generally state the following:

R35890, R35896/092W32 00700/092W32A 00700

Dear Mr. Gross,

Per our phone conversation on 6/10/16, you stated that you are in the process of having the marketable timber logged on the above referenced tax lots. It is further your intention to then eradicate the black berries, and plant pasture for cattle to graze. You anticipate that this process will be completed by the end of the year.

As a reminder, qualifying farm use is determined as of January 1, and each acre must qualify on its own.

An appraiser will be out next year to verify that all acres receiving special assessment are actively engaged in a qualifying farm use.

etcetera, etcetera.

[Click to add a signature](#)

FOLLOW-UP LETTER



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

June 16, 2016

GROSS,JUSTIN &
GROSS,SARAH M
3483 BUENA VISTA RD
JEFFERSON, OR 97352

RE: Account Number(s) – R35890, R35896
Location – 89.12 acres on Libby Ln. SE, Jefferson

Dear Mr. Gross:

Per our phone conversation on 6/10/16, you stated that you are in the process of having the marketable timber logged on the above-referenced taxlots. It is further your intention to then eradicate the blackberries, and plant pasture for cattle to graze. You anticipate that this process will be completed by the end of the year.

As a reminder, qualifying farm use is determined as of January 1, and each acre must qualify on its own.

An appraiser will re-inspect the subject property again **next year** to verify that all acres receiving special assessment are actively engaged in a qualifying farm use, and will remove any non-compliant portions from special assessment status at that time, including the homesite and onsite developments if applicable.

Enclosed please find an informational flyer that you may find helpful. Should you have any questions, you may contact me at (503) 584-4729 or by e-mail at mefseaff@co.marion.or.us.

Respectfully,

Morrie Efseaff
Rural Property Appraiser
ME:ak

[Enclosure]

-- Appraisal Land and Improvement Information --
Property ID: R35890 (Real Estate) 092W32 00700

Neighborhood : SCEN.RUR

-- Land Segments --

| Land # | Description.....PROP CLS | Size | RMV Total | Special Use |
|---------------------------|--------------------------|-----------------------------|-----------|-------------|
| L1 | SIX HILL | 34.00 25.7000-AC | \$59,110 | \$5,670 |
| L2 | FARM WOODLOT | 13.00 16.5000-AC | \$13,200 | \$5,280 |
| L3 | FOUR HILL DRY | 30.92 35.7200-AC | \$110,730 | \$23,530 |
| L4 | TWO HILL DRY | 4.7000-AC | \$22,090 | \$3,350 |
| Land Totals Lgl AC(82.62) | | 82.6200-AC | \$205,130 | \$37,830 |

-- Improvements --

| Imp # | Description..... | TYPE | BLDG TYPE | #SEGS | RMV Total |
|--------------------|--------------------------|------|-----------|-------|-----------|
| I1 | GENERAL PURPOSE BUILDING | F | | 1 | \$4,400 |
| Improvement Totals | | | | | \$4,400 |

| | | |
|---------------------------------|---|---------------------------|
| L*-Create Land C*L-Copy Land | I*-Create Improvement C*I-Copy Improvement | R-Recalculate (.) More |
|---------------------------------|---|---------------------------|

Enter selection or <RET> to Exit: _____

① Change WL TO 13.00-AC Per Pictometry

7/6/17
#73

OWNER IS GOING TO CUT TREES
AND BRING IN COWS, TAGGED FOR
FARM/FOREST CHECK #73

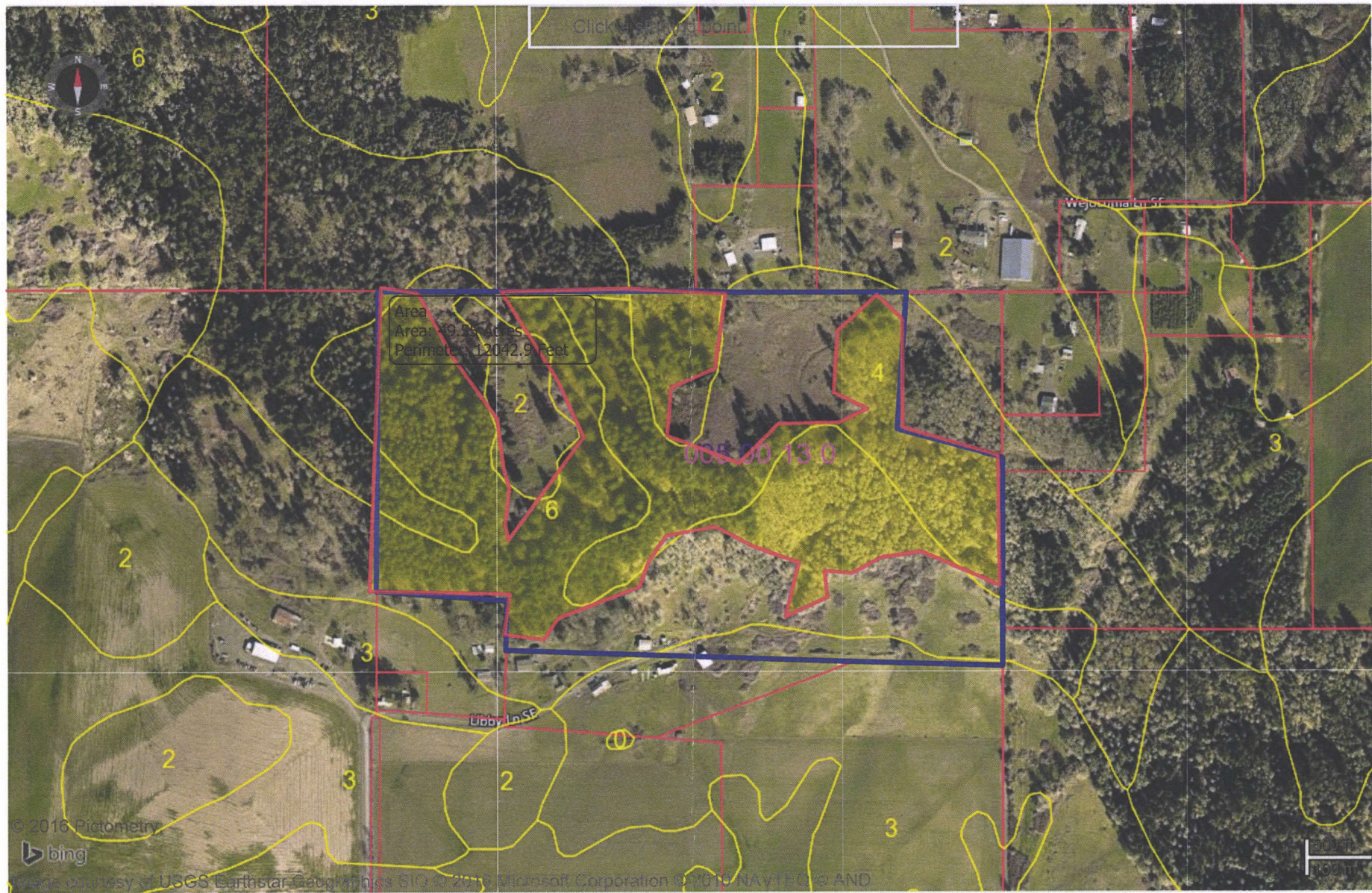
Letter already sent

[Handwritten signature]

R 35890

Woodlot
49.55 ac +/-

CONNECTEXPLORER™



Area:
Area: 49.55 Acres
Perimeter: 12042.9 feet

005 00 13 0

© 2016 Pictometry



Imagery courtesy of USGS Earthstar Geographics, EO 1 © 2016 Microsoft Corporation © 2016 NAVTEQ © AND

map: Auto 02/08/2016 - 03/30/2016 Select Date

R35290

R35290 50-AC DFL

Write a description for your map.

Legend



&



14668 Libby Ln SE

14668 Libby Ln SE

Google earth



1000 ft

CONNECTEXPLORER



EARLY ACCESS

Workspaces

© 2016 Pictometry

map: Auto 02/23/2016 (Early Access) image 1 of

1942

1943

1944

1945

1946

Specially Assessed Land Appraisal Card

Account: R35890

Map Tax Lot: 092W32 00700

Name: GROSS,JUSTIN & GROSS,SARAH

Acres: 82.62

Franchise: 73

M 3483 BUENA VISTA RD

JEFFERSON, OR 97352

Related Accounts:

| Year | Mthd | Lsu Code | LSU Description | Acres | Schedule | RMV | SAV | MSAV | |
|------|------|----------|-----------------|------------------------|----------|---------|--------|--------|----------|
| Y81 | ASU | 3360 | SIX HILL | 25.70 34.00 | 008SF | 59,110 | 15,160 | 5,670 | R35890.1 |
| Y81 | ASU | 3600 | FARM WOODLOT | 16.50 13.00 | WOOD | 13,200 | 7,600 | 5,280 | R35890.2 |
| Y81 | ASU | 3350 | FOUR HILL DRY | 35.72 30.92 | 008S | 110,730 | 55,250 | 23,530 | R35890.3 |
| Y81 | ASU | 3310 | TWO HILL DRY | 4.70 | 008SG | 22,090 | 8,480 | 3,350 | R35890.4 |

Inspection Date: 6/21/17

Remarks: FIR TREES TAKEN OFF, SAVANNAH OAK LEFT FOR WOODLOT
 COWS GRAZING ON GRASS IN OPEN AREAS. Correct Soil Acres
 Per PICTO. - FARM USE CATTLE OK - #73

2/19/17
 (31)

Specially Assessed Land Appraisal Card

Account: R35890

Map Tax Lot: 092W32 00700

Name: GROSS,JUSTIN & GROSS,SARAH

Acres: 82.62

Franchise: 73

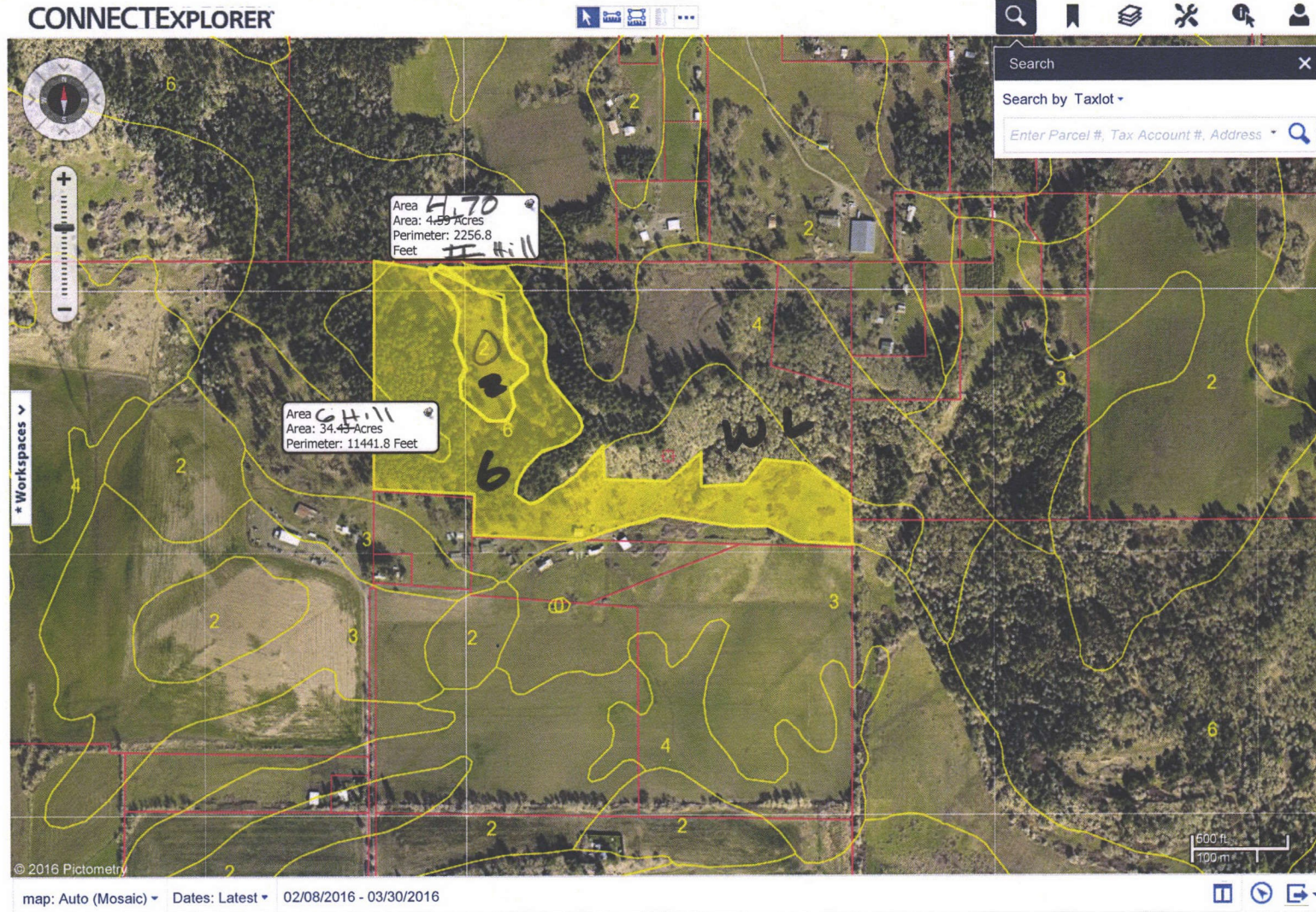
M 3483 BUENA VISTA RD

JEFFERSON, OR 97352

Related Accounts:

| Event Code | Date | Comment | R35890 | R35890 |
|------------|-----------|---|--------|--------|
| 2016FARM | 6/6/2016 | 17-18: WOODLOT PROJECT. THIS OWNER HAS A TOTAL OF 21.0 ACRES OF WOODLOT. PER #73, NOT SENDING "EXCESS WOODLOT" LETTER BECAUSE THEY ALREADY REC'D THE WARNING LETTER AND ARE WORKING ON FARMING IT. /AK/ 6-10-16: MR OWNER CALLED #73, IS LOGGING THE TREES IN THE NEXT COUPLE OF MONTHS, KILLING BLACKBERRIES, PLANTING PASTURE AND BRINGING CATTLE ON THIS YEAR. SENDING ONE YEAR WARNING LETTER TO RECAP THE CONVERSATION AND TAGGING FOR RECHECK 4-1-17. /AK/ 16-17: #73 ONSITE 5-9-16, APPEARS TO BE APPROX 30 ACRES OF TREES THAT WILL QUALIFY FOR DFL. THEY DO NOT QUALIFY FOR FARM DEFERRAL AND WILL BE DISQUAL UNLESS THEY ARE ROLLED INTO DFL. QUESTION AS TO THE USE OF 2 LARGE OPEN AREAS ON THE NORTH END OF THE TAXLOT. SENDING INQUIRY LETTER ALONG WITH FARM/FOREST FLYERS AND DFL/STF APPS 6-6-16. THIS GOES ALONG WITH R35896. SOIL CLASS ACRES NEED TO BE CHGD AFTER APP REC'D. | | |
| FARMSALE | 3/15/2016 | MARCH 2016: THIS FARM PROPERTY CHANGED HANDS OVER A YEAR AGO, PLEASE CHECK FOR CURRENT FARM USE IN MAY 2016 | | |
| 2015FARM | 6/15/2015 | JUNE 2015 - SENT NEW OWNER SALES CONFIRMATION LETTER & FARM FLYER | | |

R35890



4.70 -AC TWO Hill DRY
 34.00 -AC SIX Hill DRY
 13.00 -AC WOOD LOT
 30.92 -AC FOUR Hill DRY

<https://explorer.pictometry.com/index.php> = 82.62 -AC TOTAL

#73
 7/19/2017

CONNECTEXPLORER R 35890



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map: Auto (Mosaic) ▾ Dates: Latest ▾ 02/08/2016 - 03/30/2016



13,00-AC WOOD LOT

R35890

6/21/17





R35890

5-5-16

50X46 G13