

Summary

Lead Appr: WW 11/6 Clerk: \_\_\_\_\_ Lead Clerk: \_\_\_\_\_ Appr: MDL Input 11/3/25 | Print Date: 9/29/2025

Acct ID: 535896 MTL: 092W32A000700 Date: 10/22/25 Appr: MDL Prop Class: 550 RMV Prop Class: 450  
Situs: MaSaNh: 07 06 000 Unit: 28241 Year: 2025

Last Date Appraised: 04/01/2009 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: 5587  
RMV Land: 38780 RMV Imp: 0 RMV Total: 38780 MAV: 0 MSAV: 5587 SAV: 9310  
Comment:

36  
ADJACENT ACRES Adjoining property

Land 26-27 Sales

Site: 1 Code Area: 05530 Size: 2.00 Acres Use Code: 005 Zone: REST SAV Use: 011 Exception: 0  
Class: 4HD Value Source: Farm Use - EFU Description: FOUR HILL DRY RMV: 11930 Exception: Y N  
Adjustment(s): Fire Patrol: Description:  
Comments: Liability year - 1981 / 25-26 CORR SOILS 16-17: PER #73, CORR SOIL CLASS ACRES / 00500130// 8 BENCH PROJECT - CHG 8BENCH TO 4BENCH//03-04: REAPPRAISAL

Site: 2 Code Area: 05530 Size: 4.50 Acres Use Code: 005 Zone: REST SAV Use: 011 Exception: 0  
Class: 4HD Value Source: Woodlot Description: FOUR HILL DRY RMV: 26850 Exception: Y N  
Adjustment(s): Fire Patrol: Description:  
Comments: Liability year - 1981 / 500130

**Summary** Lead Appr: \_\_\_\_\_ Clerk: \_\_\_\_\_ Lead Clerk: \_\_\_\_\_ Appr: MDL Input | Print Date: 6/30/2025

Acct ID: 535896 MTL: 092W32A000700 Date: 7/16/25 Appr: MDL Prop Class: 550 RMV Prop Class: 450  
Situs: MaSaNh: 07 06 000 Unit: 28241 Year: 2025

Last Date Appraised: 04/01/2009 Appraiser: MATT LORD Retag: Y N Tag info:  
Owner: WHITAKER, BUTCH TENNILLE Roll Type: R  
Cycle Tag Sales Verification Other: \_\_\_\_\_ Inspection level: 1 2 3 4 LCB TTO INSP AV: 5587  
RMV Land: 36240 RMV Imp: 0 RMV Total: 36240 MAV: 0 MSAV: 5587 SAV: 9310  
Comment:

**Notations** 25-26 cycle  
No notation data available.

**OSDs**  
No OSD data available.

**Land**

Site: 1 Code Area: 05530 Size: 2.00 Acres Use Code: 005 Zone: REST SAV Use: 011 Exception: 0  
Class: 4HD Value Source: Farm Use - EFU Description: FOUR HILL DRY RMV: 11150 Exception: Y N  
Adjustment(s): Fire Patrol: Description:  
Comments: Liability year - 1981 / 25-26 CORR SOILS 16-17: PER #73, CORR SOIL CLASS ACRES / 00500130// 8 BENCH PROJECT - CHG 8BENCH TO 4BENCH//03-04: REAPPRAISAL

Site: 2 Code Area: 05530 Size: 4.50 Acres Use Code: 005 Zone: REST SAV Use: 011 Exception: 0  
Class: 4HD Value Source: Woodlot Description: FOUR HILL DRY RMV: 25090 Exception: Y N  
Adjustment(s): Fire Patrol: Description:  
Comments: Liability year - 1981 / 500130

**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.

X

092W32A 00700

R35896

550 01E A20

00500130

00500130

543

549327 2035

JOHNSON, JAMES L & SALLY A

6.5 Acres

1/30/02

R35896 092W32A 00700 Appr #: 49 Date 4/1/09 Prop Class 551 Prop Code A20  
Situs Address Franchise Code 49 Year For: 2009-2010  
Owner JOHNSON, JAMES L & SALLY A  
Tags Cycle Sales Verification Other: \_\_\_\_\_  
Notes: \_\_\_\_\_  
RMV Land: 17,390 RMV Imp: 0 RMV Total: 17,390 M50 Total: 2,660

**Accessory Improvements**

**Out Buildings**

R35896 092W32A 00700 Appr #: 99 Date 4/1/09 Prop Class 551 Prop Code A20  
 Situs Address Franchise Code 49 Year For: 2009-2010

Owner JOHNSON, JAMES L & SALLY A

Tags    Cycle    Sales Verification Other:   

Notes: \_\_\_\_\_

RMV Land: 17,390 RMV Imp: 0 RMV Total: 17,390 M50 Total: 2,660

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	FOUR BENCH DRY	008S	3.50		
2	FARM WOODLOT	WOOD	3.00		
<b>Eff Acres</b>	175.31	<b>Companion Accounts</b>	R35890 R35885 R35887 R35884	092W32 00700;092W32 01000;092W32 01100;092W32 01200	

**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 \_\_\_\_\_

Specially Assessed Land Appraisal Card

Account: R35896

Map Tax Lot: 092W32A 00700

Name: GROSS,JUSTIN & GROSS,SARAH

Acres: 6.5

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	3310	TWO HILL DRY	2.00	008SG	9,400	3,610	1,420	R35896.1
Y81	ASU	3600	FARM WOODLOT	4.50	WOOD	3,600	2,070	1,440	R35896.2

Inspection Date: 6/23/17

Remarks: WOODLOT AND PASTURE IS OK

#73  
7/6/17  
7/19/17 (31)

Specially Assessed Land Appraisal Card

Account: R35896

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M 3483 BUENA VISTA RD  
JEFFERSON, OR 97352

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Event Code	Date	Comment	R35896	R35896
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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		

Specially Assessed Land Appraisal Card

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M 3483 BUENA VISTA RD

JEFFERSON, OR 97352

Related Accounts:

LSU

Year	Mthd	Lsu Code	LSU Description	Acres	Schedule	RMV	SAV	MSAV
Y81	ASU	3310	TWO HILL DRY	3.00	008SG	16,610	4,470	2,070

Y81	ASU	3600	FARM WOODLOT	3.50	WOOD	2,800	1,370	1,080
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Inspection Date: 5 19 11/6

Remarks:

2 ACRES APPEAR TO BE BLACKBERRIES & OPEN AREA

R35890

SEND INQUIRY LETTER ALONG WITH LETTER FOR #73/ME 5-25-16

5/25/16  
31

MR. OWNER CALLED, LOGGING ALL FIR TREES IN THE NEXT MONTH, KILLING BLACK BERRIES, PLANTING PASTURE, PUTTING ON CATTLE (THIS YEAR).

FARM-USE OK PER #54

SEND FOLLOW-UP LETTER (SEE ATTACHED)

6/13/16 #73

TAG FOR 4-1-17

6/15/16  
31

Specially Assessed Land Appraisal Card

Account: R35896

Map Tax Lot: 092W32A 00700

Name: GROSS,JUSTIN & GROSS,SARAH

Acres: 6.5

Franchise: 73

M 3483 BUENA VISTA RD  
JEFFERSON, OR 97352

Related Accounts:

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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

**Morrie Efseaff - Fwd: Fwd:**

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**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, R35892

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.

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**Marion County**  
OREGON  
**ASSESSOR'S OFFICE**

June 6, 2016

**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](http://www.co.marion.or.us/ao)

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

July 6

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](http://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](mailto:mefseaff@co.marion.or.us). I look forward to hearing from you.

Respectfully,

Morrie Efseaff  
Rural Property Appraiser  
ME:ak

[Enclosures]

**Morrie Efseaff**

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**From:** Morrie Efseaff

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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

PLEASE SEND FARM FLYERS AGAIN

#13  
6/13/16

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](http://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](mailto:mefseaff@co.marion.or.us).

Respectfully,

Morrie Efseaff  
Rural Property Appraiser  
ME:ak

[Enclosure]

- - Appraisal Land and Improvement Information - -  
Property ID: R35896 (Real Estate) 092W32A 00700

Neighborhood : SCEN.RUR

- - Land Segments - -

Land #	Description.....PROP CLS	Size	RMV Total	Special Use
L1	TWO HILL DRY	2.0000-AC	\$9,400	\$1,420
L2	FARM WOODLOT	4.5000-AC	\$3,600	\$1,440
Land Totals Lgl AC(6.50)		6.5000-AC	\$13,000	\$2,860

- - Improvements - -

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

OK

#3  
10/25/16

10/26/16  
21

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

Enter selection or <RET> to Exit: \_\_\_\_

THIS ACCT TAGGED ALREADY FOR FARM/FOREST  
CHECK AND DFL WAS ADVISED.

Letter already sent

R 35896

# CONNECTEXPLORER™

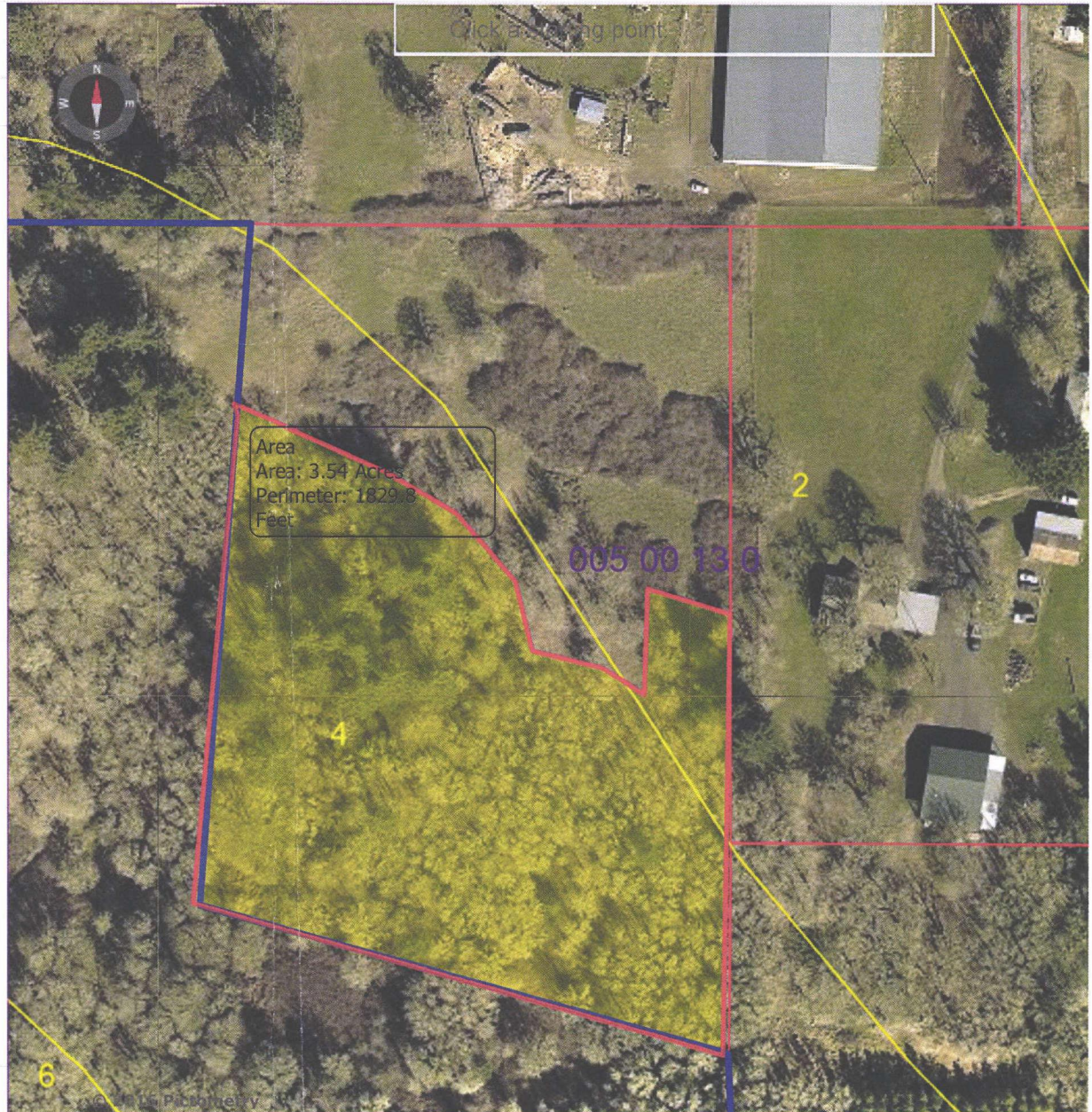
\* New Workspace

Options

Group

Filter

Woodlot  
3.54 ac.



Delete | Go to | Tag

X

092W32A 00700

R35896

550 01E A20

00500130

00500130

503

549527 2035

JOHNSON, JAMES L & SALLY A

6.5 Acres

1/30/02

R35896 092W32A 00700 Appr #: 49 Date 4/1/09 Prop Class 551 Prop Code A20  
Situs Address Franchise Code 49 Year For: 2009-2010  
Owner JOHNSON, JAMES L & SALLY A  
Tags Cycle Sales Verification Other: \_\_\_\_\_  
Notes: \_\_\_\_\_  
RMV Land: 17,390 RMV Imp: 0 RMV Total: 17,390 M50 Total: 2,660

**Accessory Improvements**

**Out Buildings**

R35896 092W32A 00700 Appr #: 99 Date 4/1/09 Prop Class 551 Prop Code A20  
 Situs Address Franchise Code 49 Year For: 2009-2010

Owner JOHNSON, JAMES L & SALLY A

Tags    Cycle    Sales Verification Other:   

Notes: \_\_\_\_\_

RMV Land: 17,390 RMV Imp: 0 RMV Total: 17,390 M50 Total: 2,660

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
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<b>Eff Acres</b>	175.31	<b>Companion Accounts</b>	R35890 R35885 R35887 R35884	092W32 00700;092W32 01000;092W32 01100;092W32 01200	

**ROUTING SLIP**

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

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- Reviewed by lead appraiser/comments \_\_\_\_\_

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Account: R35896

Map Tax Lot: 092W32A 00700

Name: GROSS,JUSTIN & GROSS,SARAH

Acres: 6.5

Franchise: 73

M 3483 BUENA VISTA RD

JEFFERSON, OR 97352

Related Accounts:

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Inspection Date: 6/23/17

Remarks: WOODLOT AND PASTURE IS OK

#73  
7/6/17  
11/9/17 (31)

Specially Assessed Land Appraisal Card

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Map Tax Lot: 092W32A 00700

Name: GROSS,JUSTIN & GROSS,SARAH

Acres: 6.5

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M 3483 BUENA VISTA RD

JEFFERSON, OR 97352

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Inspection Date: 5 19 11/6

Remarks:

2 ACRES APPEAR TO BE BLACKBERRIES & OPEN

AREA SEND INQUIRY LETTER ALONG WITH LETTER FOR

R35890 #72/ME  
5-25-16

5/25/16  
31

MR. OWNER CALLED, LOGGING ALL FIR TREES IN THE NEXT MONTH, KILLING BLACK BERRIES, PLANTING PASTURE, PUTTING ON CATTLE (THIS YEAR). (FARM-USE OK PER #54) SEND FOLLOW-UP LETTER (SEE ATTACHED)

6/13/16 #73

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**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, R35892

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

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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

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

**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](http://www.co.marion.or.us/ao)

July 6

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

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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

PLEASE SEND FARM FLYERS AGAIN

#13  
6/13/16

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](http://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](mailto:mefseaff@co.marion.or.us).

Respectfully,

Morrie Efseaff  
Rural Property Appraiser  
ME:ak

[Enclosure]

- - Appraisal Land and Improvement Information - -  
Property ID: R35896 (Real Estate) 092W32A 00700

Neighborhood : SCEN.RUR

- - Land Segments - -

Land #	Description.....PROP CLS	Size	RMV Total	Special Use
L1	TWO HILL DRY	2.0000-AC	\$9,400	\$1,420
L2	FARM WOODLOT	4.5000-AC	\$3,600	\$1,440
Land Totals Lgl AC(6.50)		6.5000-AC	\$13,000	\$2,860

- - Improvements - -

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

OK

#3  
10/25/16

10/26/16  
21

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

Enter selection or <RET> to Exit: \_\_\_\_

THIS ACCT TAGGED ALREADY FOR FARM/FOREST  
CHECK AND DFL WAS ADVISED.

Letter Already Sent

R 35896

# CONNECTEXPLORER™

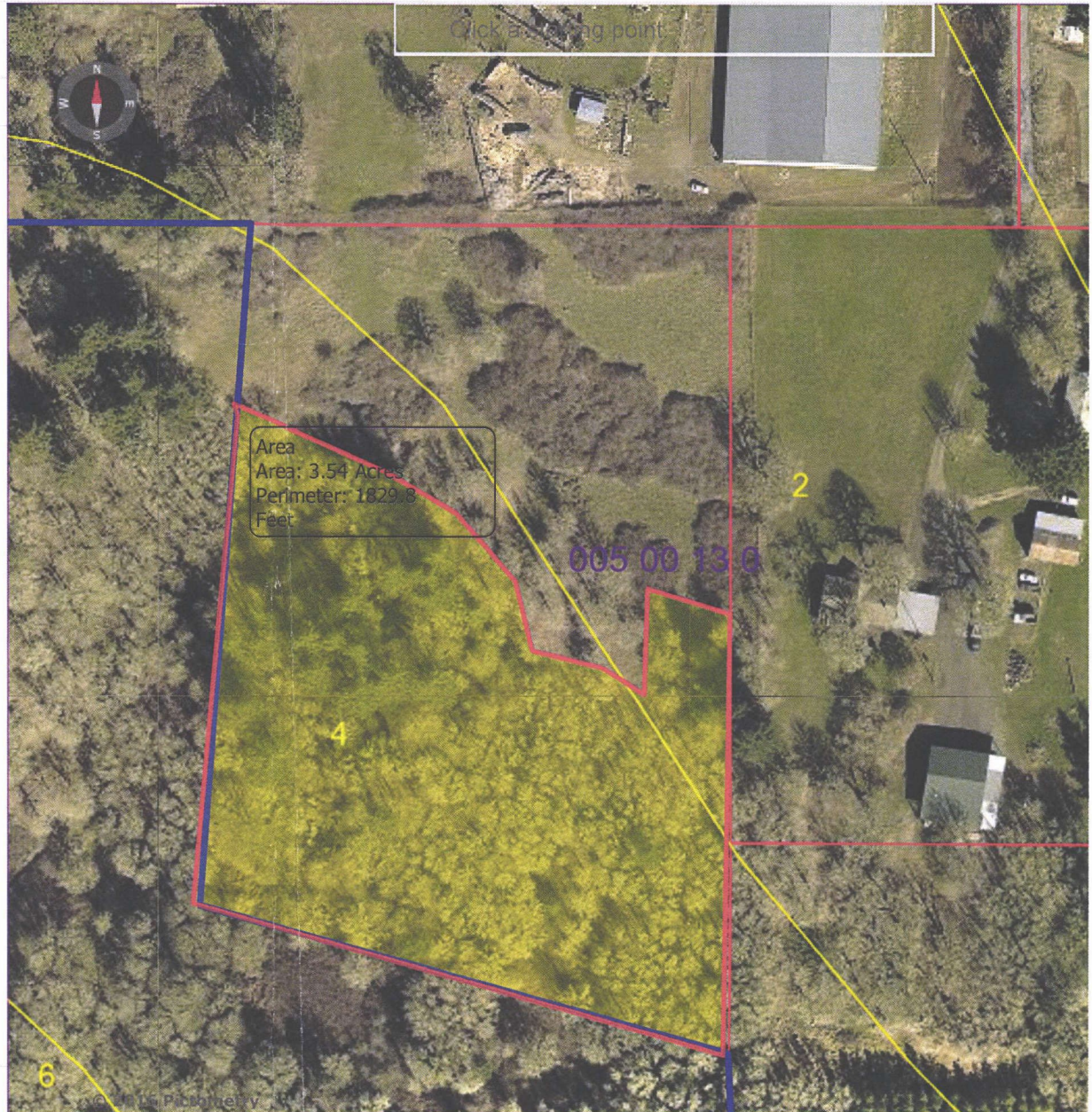
\* New Workspace

Options

Group

Filter

Woodlot  
3.54 ac.



Delete | Go to | Tag