

R100468

MARION COUNTY
 NAME VERNON R. + HELEN N. SPENCER
 COMMENTS: OWNER REQUEST

DISQUALIFICATION FOR YR: 92-3
 ADDR 790 E. CEMETERY RD
JEFFERSON OR 97357

ACCOUNT NO. 90650 - 810
 MAP NUMBER 103W - 01 - 01000
 SUBDIVISION NUMBER
 SPEC. ASMT. PROGRAM DEF
 1ST YR. SPEC. ASD. 1985

TYPE # 411 ACCT. ACRES: 7.42
 CODE AREA: 81400130 DISQ. EFFECT YR: 92 DISQ. ACRES: 6.42

YR	MARKET VALUE	FARM USE VALUE	DIFFERENCE	SCHOOL: 12.15 N-SCHOOL: 5.9066 B& I: 2.3164	TAX RATE	TREND	# YRS	ADDITIONAL TAX
92	18530	2200	161330	20.723		710%	5	338.41
91	16850	1710	15140	23.2231		1.1822		1406.39

DISQUALIFIED LAND: FARM USE
 MARKET VALUE APPR ZONE: 2F
 SCHED. 85B-A PROP CL: 401
 Val by Acre: 2220
 # of Acres: 6.42
14250
 TOTAL TAX 1744.80
 LESS DISCOUNT 52.34
 LESS \$75 INFOR. 1692.46
 TAX DUE

48 + (.1166 * 1378231 / .023223) = 343

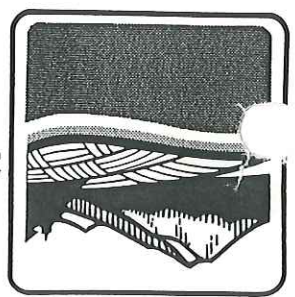
4-3-92

CONTROL LOG
 LETTER: INTENT N/A / DISQ ✓
 CALC BY 4 / RTCV ✓ / DESC ✓
 DVA ✓ / DEF FOLD ✓ / FOR FOLD N/A
 N-FARM DWELLING NOTE: N/A

HOMESITE VALUE 11500
 Increment value 4000
15500

DVA P - M99863 - 71189 - 001

Marion County
OREGON
ASSESSOR'S OFFICE



ASSESSOR
 Doug Ebner

CHIEF DEPUTY
 Basil Coxen

ASSESSOR
 Shirley Rogers

CHIEF OFFICE
 DEPUTY

(503) 588-5144

BOARD OF
COMMISSIONERS

Gary Heer
 Randall Franke
 Garry Kanz

RE: Account number: 90650-810 S 0110R3W Type DEF
 Your property identified above has had 6.42 acres of specially assessed
 land since 1985, as checked below:
 _____ Zoned Farm land
 _____ XX Unzoned Farm land
 6.42 acres of land have been disqualified from that special assessment by
 the Assessor.

HB 2664 passed by the 1987 legislature delays imposition of back taxes on
disqualification of land for special farm assessment.

The land shall be assessed at true cash (market) value and the additional
 tax in the amount of \$1744.80 shall not be added to the tax extended
 against the land on the next general property tax roll but shall remain as
 potential additional tax liability for the property. The additional tax will
 be imposed if the land is used for industrial, commercial, residential or
 other purposes inconsistent with a purpose to return the land to farm use.

If all or part of the land can qualify for and is changed to an assessment
 under another special assessment program by N/A, those
 acres qualifying for another special assessment will have the additional tax
 postponed until such time that the use of the land no longer qualifies for
 any of these special assessments. [See enclosure(s)]

Telephone contact is 588-5131, if you have any questions on our action.
 You have a right to appeal this disqualification to the Oregon Department of
 Revenue within 90 days of receipt of this notice in accordance with ORS
 305.275 and 305.280.

Yours truly,

DOUG EBNER
 MARION COUNTY ASSESSOR

By

Allan Bolstad
 Senior Appraiser
 Special Assessment Section

DISQUAL2#855