

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

ROBERT MERRITT)	
and KATHY MERRITT,)	
)	
Plaintiffs,)	TC-MD 180273G
)	
v.)	
)	
BENTON COUNTY ASSESSOR,)	
)	
Defendant.)	FINAL DECISION

At the case management conference on October 29, 2018, the parties stipulated to the subject property having a real market value of \$52,083 for tax years 2013–14 to 2015–16 and \$25,500 for tax year 2016–17. Both parties concurred with the finding of the board of property tax appeals that the subject’s real market value was \$25,500 for tax year 2017–18. Both parties agreed not to seek costs.

Generally, the court issues a judgment of stipulation after parties make an oral stipulated agreement. TCR–MD 20 B.¹ In this case, the parties’ agreement was reached after the court issued its Order Denying Defendant’s Motion to Dismiss and Motion for Summary Judgment, which is incorporated herein. Although the parties waived costs, their right to appeal that order was not discussed. Accordingly, the court issues a final decision with an appeal period before issuing its judgment. Now, therefore, as agreed by the parties,

IT IS THE DECISION OF THIS COURT that Defendant shall correct its assessment and tax rolls to reflect the following real market values for the property identified as account 319049

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¹ Tax Court Rule–Magistrate Division (TCR–MD)

and recalculate the additional tax upon disqualification from forestland special assessment accordingly:

<i>Tax Year</i>	<i>Real Market Value</i>
2013–14	\$52,083
2014–15	\$52,083
2015–16	\$52,083
2016–17	\$25,500
2017–18	\$25,500

Dated this ____ day of October, 2018.

POUL F. LUNDGREN
MAGISTRATE

If you want to appeal this Final Decision, file a complaint in the Regular Division of the Oregon Tax Court, by mailing to: 1163 State Street, Salem, OR 97301-2563; or by hand delivery to: Fourth Floor, 1241 State Street, Salem, OR.

Your complaint must be submitted within 60 days after the date of the Final Decision or this Final Decision cannot be changed. TCR-MD 19 B.

This document was signed by Magistrate Poul F. Lundgren and entered on October 30, 2018.