

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

GINA M. TATE,)	
)	
Plaintiff,)	TC-MD 180276G
)	
v.)	
)	
CLATSOP COUNTY ASSESSOR,)	
)	
Defendant.)	FINAL DECISION¹

This case is ready for decision on the agreement of the parties. Plaintiff appealed the 2016–17 and 2017–18 tax roll real market values of property identified as Account 17329, and Defendant moved for summary dismissal. By order issued August 29, 2018, and incorporated herein by reference, the court dismissed Plaintiff’s claim respecting the 2017–18 tax year. Defendant subsequently submitted copies of correspondence showing the parties’ agreement to reduce the subject’s 2016–17 real market value from \$448,056 to \$337,441, indicating a 25-percent error on the tax roll. Because the subject is a single-family dwelling, the conditions for ordering a correction of the tax roll under ORS 305.288(1) are met. Now, therefore,

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¹ This Final Decision incorporates without change the court’s Decision, entered September 11, 2018. The court did not receive a statement of costs and disbursements within 14 days after its Decision was entered. *See* Tax Court Rule–Magistrate Division (TCR–MD) 16 C(1).

IT IS THE DECISION OF THIS COURT that the 2016–17 tax roll should reflect a real market value of \$337,441 for the property identified as Account 17329.

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 1, 2018.