

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT

Property Tax

PARADISE SUNTAN CENTER INC.	)	
AND ZSAMILAH BENNETT,	)	
	)	
Plaintiffs,	)	No. 000147B
	)	
v.	)	
	)	
DESCHUTES COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION OF STIPULATION</b>

A case management conference was convened on May 16, 2000. Zsamilah Bennett participated for plaintiffs. Shelly Starbuck represented defendant. With the agreement of the parties, that proceeding was converted to a trial; sworn testimony was presented and arguments were made.

At issue is a penalty imposed for the late filing of a 1999-00 personal property return. Defendant imposed a 100% penalty in the amount of \$541.82; plaintiffs seek review.

The sworn, uncontradicted evidence establishes that Ms. Bennett personally delivered the 1999-00 personal property return to defendant's office on May 31, 1999. It was subsequently misplaced by the assessor's staff. Based on the weight of the evidence, defendant's representative recommended a reduction in the penalty to \$27.09, which corresponds to the 5% levy for late returns submitted by June 1. Ms. Bennett agreed with this amount. After full review, the court concurs.

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IT IS THE DECISION OF THE COURT that the defendant and tax collector of Deschutes County, Oregon, shall take all steps necessary to make the corrections as set forth above, and reduce the subject penalty from \$541.82 to \$27.09. Interest shall be revised accordingly.

Dated this \_\_\_\_ day of May, 2000.

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JEFF MATTSON  
MAGISTRATE

**IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, 1241 STATE STREET, FOURTH FLOOR, SALEM, OR 97310. YOUR COMPLAINT MUST BE SUBMITTED WITHIN 60 DAYS AFTER THE DATE OF THE DECISION OR THIS DECISION BECOMES FINAL AND CANNOT BE CHANGED.**

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE JEFF MATTSON ON MAY 24, 2000. THE COURT FILED THIS DOCUMENT ON MAY 24, 2000.**

