

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT  
Small Claims

Property Tax

HARRY AND GRACE AINSWORTH,	)	
	)	
Plaintiffs,	)	No. 000813C
	)	
v.	)	
	)	
MULTNOMAH COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION AND JUDGMENT</b>

This matter is before the court upon the agreement of the parties, as set out in defendant's Stipulation filed September 12, 2000. Because the parties are in agreement, the case is ready for judgment. Now, therefore;

IT IS HEREBY ADJUDGED AND DECREED that the subject property, described as Account No. R204110, qualifies for proration of taxes under ORS 308.425 for tax year 1999-00 due to a fire that destroyed the structure (plaintiffs' home) in August 1999. Accordingly, the taxes shall be adjusted as provided by law.

IT IS FURTHER ADJUDGED AND DECREED that the county shall correct the assessment and tax rolls in accordance with this Decision and refund any excess taxes paid with statutory interest pursuant to ORS 311.806 and 311.812.

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

---

DAN ROBINSON  
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN ROBINSON ON SEPTEMBER 20, 2000. THE COURT FILED THIS DOCUMENT ON SEPTEMBER 20, 2000.**