

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT  
Property Tax

MARCUS J. KILLINGER, )  
 )  
 Plaintiff, ) No. 001120B  
 )  
 v. )  
 )  
 MARION COUNTY ASSESSOR, )  
 )  
 Defendant. ) **DECISION OF STIPULATION**

This matter is before the court upon the written stipulation of the parties filed on November 15, 2000.

IT IS THE DECISION OF THE COURT that based on the stipulation by the parties the property, described as Account No. R30782, shall be kept at market value for the 2000-01 tax year and the back taxes shall be put on the tax roll as a "potential additional tax liability" instead of an "add tax" as now exists on the roll.

IT IS FURTHER DECIDED that the county shall correct the assessment and tax rolls to reflect the above values. Any refund due following this correction is to be promptly paid with statutory interest pursuant to ORS 311.806 and 311.812.

Dated this \_\_\_\_ day of November, 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, FOURTH FLOOR, 1241 STATE ST., 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 NOVEMBER 28, 2000. THE COURT FILED THIS DOCUMENT ON NOVEMBER 28,**

**2000.**