

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT  
Property Tax

GENE SHORTLIDGE, )  
 )  
 Plaintiff, ) No. 001161D  
 )  
 v. )  
 )  
 LANE COUNTY ASSESSOR, )  
 )  
 Defendant. ) **DECISION OF STIPULATION**

Plaintiff appealed the decision of the Lane County Assessor to not grant farm use special assessment to property, identified by Account Nos. 548410 and 1543543, for the 2000-01 tax year. The parties filed a stipulation on March 20, 2001, and are now in agreement with the requested relief. Now, therefore;

IT IS THE DECISION OF THE COURT that farm deferral shall be reinstated for the property described as Account Nos. 548410 and 1543543, as stipulated for the 2000-01 tax year;

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 April, 2001.

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JILL A. TANNER  
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 97301-2563. 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 JILL A. TANNER ON APRIL 11, 2001. THE COURT FILED THIS DOCUMENT ON APRIL 11, 2001.**