

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT
Small Claims
Income Tax

KENNETH L. KNIGHT,)	
)	
Plaintiff,)	No. 001167E
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
STATE OF OREGON,)	
)	DECISION AND JUDGMENT
Defendant.)	OF STIPULATION

This matter is before the court upon the agreement of the parties.¹ Because the parties are in agreement, the case is ready for judgment. Now, therefore;

IT IS HEREBY ADJUDGED AND DECREED that, for 1998, defendant shall revise its assessment notice to reflect a tax-to-pay of \$3,528. Penalty and interest shall be adjusted accordingly

Dated this ____ day of May, 2001.

COYREEN R. WEIDNER
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE COYREEN R. WEIDNER ON

¹ During the status conference held January 25, 2001, the parties reached an agreement as to the relevant facts and law. Based on their agreement, defendant needed to recalculate the tax due. On February 23, 2001, defendant sent plaintiff a stipulation form signed by defendant's representative showing an agreed tax due of \$3,528. Defendant advised plaintiff that, if he agreed with the proposal, he needed to sign the form and file it with the court. The court never received a copy of this stipulation. After several phone calls, the court sent plaintiff a letter on April 10, 2001, advising him that if he objected to defendant's proposed stipulation, he needed to file an objection by April 24, 2001. The letter further advised that, if the court did not receive a written objection from plaintiff, the court would assume he agreed with the proposal and the court would enter judgment accordingly. As of this date, plaintiff has not filed an objection to the proposed stipulation. As a consequence, the court considers the parties to be in agreement.

MAY 3, 2001. THE COURT FILED THIS DOCUMENT ON MAY 3, 2001.