

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

US BANCORP LEASING & FINANCIAL, )  
 )  
 Plaintiff, ) No. 010081F  
 )  
 v. )  
 )  
 MALHEUR COUNTY ASSESSOR, )  
 )  
 Defendant. ) **DECISION AND JUDGMENT**

This matter is before the court upon the agreement of the parties.

Plaintiff appealed from defendant's determination that certain farm equipment was not exempt from taxation. Pursuant to ORS 305.280(1), plaintiff's appeal "shall be filed within 90 days after the act, omission, order or determination becomes actually known to the person, but in no event later than one year after the act or omission has occurred, or the order or determination has been made."

At the case management conference held on March 13, 2001, defendant stated it is in agreement with plaintiff's requested relief. Because the parties are in agreement and the appeal was timely, the case is ready for judgment. Now, therefore;

IT IS HEREBY ADJUDGED AND DECREED that the farm equipment property described as Account No. 751620 was exempt, as agreed, for the 2000-01 tax year;

IT IS FURTHER ADJUDGED AND DECREED that the county shall correct the assessment and tax rolls to reflect the above exemption. Any refund due following this

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correction shall be promptly paid with statutory interest pursuant to ORS 311.806 and 311.812.

Dated this \_\_\_\_ day of March, 2001.

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SALLY L. KIMSEY  
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE SALLY L. KIMSEY ON MARCH 15, 2001. THE COURT FILED THIS DOCUMENT ON MARCH 15, 2001.**