

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT
Property Tax

CHARLES J. KENNEY,)	
)	
Plaintiff,)	No. 010089A
)	
v.)	
)	
JACKSON COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION OF STIPULATION

This matter is before the court upon the written stipulation of the parties filed on January 30, 2001.

IT IS THE DECISION OF THE COURT that the roll for the 2000-01 tax year shall be revised as follows-

Account No. 1-70979-3	RMV	MAV
Land:	\$27,010	\$27,010
Improvements:	<u>\$32,990</u>	<u>\$32,990</u>
Total:	\$60,000	\$60,000

Account No. 1-70981-9	RMV	MAV
Land:	\$27,010	\$27,010
Improvements:	<u>\$32,990</u>	<u>\$32,990</u>
Total:	\$60,000	\$60,000

Account No. 1-70982-5	RMV	MAV
Land:	\$27,010	\$27,010
Improvements:	<u>\$32,990</u>	<u>\$32,990</u>
Total:	\$60,000	\$60,000

Account No. 1-70983-3	RMV	MAV
Land:	\$27,010	\$27,010
Improvements:	<u>\$32,990</u>	<u>\$32,990</u>
Total:	\$60,000	\$60,000

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IT IS FURTHER DECIDED that the court, by statute, cannot order a change in the roll for Account Nos. 1-66989-5 and 1-70980-9 as they do not meet the 20% error threshold as demanded by ORS 305.288.¹

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 February, 2001.

SCOT A. SIDERAS
PRESIDING 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 SCOT A. SIDERAS ON FEBRUARY 6, 2001. THE COURT FILED THIS DOCUMENT ON FEBRUARY 6, 2001.

¹While the court cannot grant relief in this instance the parties have the right to appeal to the Department of Revenue, which has its own supervisory power statute, ORS 306.115. The 20% limitation, so binding on this court, does not apply to that body.