

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT  
Property Tax

LINDA MULVIHILL and NATIONAL )  
ACADEMY OF ARTISTIC GYMNASTICS, )  
 )  
Plaintiffs, ) No. 010958F  
 )  
v. )  
 )  
LANE COUNTY ASSESSOR, )  
 )  
Defendant. ) **DECISION OF STIPULATION**

This matter is before the court upon the oral stipulation of the parties made at the case management conference held on January 7, 2002.

IT IS THE DECISION OF THE COURT that the property described as Account No. 5479116 was, as stipulated for the 2000-01 tax year, exempt from taxation. See ORS 307.145 (1999). This exemption is effective after the Plaintiffs repay to the Defendant the \$200 late filing fee.

IT IS FURTHER DECIDED that, after the Plaintiffs repay the \$200 late filing fee, the county shall correct the assessment and tax rolls to reflect the above. 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 January, 2002.

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SALLY L. KIMSEY  
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 KIMSEY ON JANUARY 18, 2002.  
THE COURT FILED THIS DOCUMENT ON THAT SAME DATE.**