

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

TERRY L. STAFEK,)
)
 Plaintiff,) No. 020614A
)
 v.)
)
 LANE COUNTY ASSESSOR,)
)
 Defendant.) **DECISION OF STIPULATION**

This matter is before the court upon the oral stipulation of the parties made at a case management conference held at 9:00 a.m. August 12, 2002. Because the parties are in agreement, the case is ready for decision.

The court's authority for this act lies in ORS 305.288(3).¹ Plaintiff's office manager of 31 years died on December 11, 2001. While this was Plaintiff's property, the property was assessed in her name during the years at issue, a fact which did not come to light until after her death. Together these circumstances constitute the required good and sufficient cause. Now, therefore,

IT IS THE DECISION OF THIS COURT that the real market value of the property described as Account No. 4115539 was, as stipulated for the 1999-2000, 2000-2001, and 2001-02 tax years:

Land:	\$---
Improvements:	<u>\$5,000</u>
Total:	\$5,000

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IT IS FURTHER DECIDED that the county shall correct the assessment and tax

¹All references to the Oregon Revised Statutes are to 2001.

rolls to reflect the above values. Any refund due following this correction shall be promptly paid with statutory interest pursuant to ORS 311.806 and ORS 311.812.

Dated this ____ day of August, 2002.

SCOT A. SIDERAS
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 AUGUST 28, 2002. THE COURT FILED THIS DOCUMENT ON AUGUST 28, 2002.