## IN THE OREGON TAX COURT MAGISTRATE DIVISION Property Tax

CHRISTINE J. WOOLCOTT,	)
Plaintiff,	) No. 020685E
V.	)
LANE COUNTY ASSESSOR,	)
Defendant.	) DECISION OF STIPULATION

This matter is before the court upon the oral stipulation of the parties made prior to the commencement of trial on December 4, 2002. The parties agreed that 41.48 acres of the property identified by Map Number 2004130000200 (Tax Lot 200) qualified for special assessment as forestland for the 2001-02 tax year. The parties further agreed that 32.08 acres of the property in Tax Lot 200 qualified for special assessment as farmland for the 2001-02 tax year. Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THE COURT that, for the 2001-02 tax year, 41.48 acres of the property identified by Map Number 2004130000200 (Tax Lot 200) qualified for special assessment as forestland;

IT IS FURTHER DECIDED that, for the 2001-02 tax year, 32.08 acres of the property in Tax Lot 200 qualified for special assessment as farmland; and

IT IS FURTHER DECIDED that Defendant shall correct the assessment and tax rolls to reflect the above special assessment. Any refund due following this correction

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

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Dated this day of December, 2002.	
	COYREEN R. WEIDNER

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 COYREEN R. WEIDNER ON DECEMBER 12, 2002. THE COURT FILED THIS DOCUMENT ON DECEMBER 12, 2002.