

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Property Tax

MARK COLTON BACKHOE & CONCRETE	)	
SERVICE, INC.,	)	
	)	
Plaintiff,	)	No. 020803B
	)	
v.	)	
	)	
COOS COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION AND JUDGMENT OF STIPULATION</b>

This matter is before the court upon the oral stipulation of the parties made during the trial held September 26, 2002. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that Plaintiff is entitled to the relief requested - a waiver of the \$125.61 late fee imposed.

IT IS FURTHER ADJUDGED AND DECREED that Defendant shall correct the assessment and tax rolls to reflect the above agreement between the parties. 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 October, 2002.

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JEFF MATTSON  
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE JEFF MATTSON ON OCTOBER 30, 2002. THE COURT FILED THIS DOCUMENT ON OCTOBER 30, 2002.**