

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Property Tax

JEROLD A. CAMP, )  
 )  
 Plaintiff, ) No. 021000E  
 )  
 v. )  
 )  
 MARION COUNTY ASSESSOR, )  
 )  
 Defendant. ) **DECISION AND JUDGMENT**

This matter is before the court upon the agreement of the parties.

Plaintiff appeals the 2000-2001 and 2001-02 tax years of the property identified in Defendant's records as Account No. M125117. In his Complaint, Plaintiff claimed he did not owe a tax for the subject years because he sold the property in October 2000. During the case management conference held October 1, 2002, Plaintiff agreed to pay the liability for the 2000-2001 tax year. For the 2001-02 tax year, the court instructed Plaintiff to provide Defendant with sale information showing a sale of the property occurred in October 2000.

On November 5, 2002, the court received a letter from Defendant advising the court that Plaintiff had indeed paid the liability for the 2000-2001 tax year. Defendant further informed the court that Plaintiff had provided it with the sale information. After reviewing the information, Defendant agreed to change ownership of the property for the 2001-02 tax year and remove Plaintiff as the person responsible for the tax liability. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that Defendant shall remove Plaintiff as the owner of record of the subject property for the 2001-02 tax year;

IT IS FURTHER ADJUDGED AND DECREED that Plaintiff's appeal of the 2000-

2001 tax year is dismissed; and

IT IS FURTHER ADJUDGED AND DECREED that the county shall correct the assessment and tax rolls to reflect the above decree. 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 November, 2002.

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COYREEN R. WEIDNER  
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE COYREEN R. WEIDNER ON NOVEMBER 26, 2002. THE COURT FILED THIS DOCUMENT ON NOVEMBER 26, 2002.**