IN THE OREGON TAX COURT MAGISTRATE DIVISION Small Claims Income Tax

W.T. LEMMAN and GENEVA E. LEMMAN,)
Plaintiffs,) No. 021196E
V.)
DEPARTMENT OF REVENUE, STATE OF OREGON,)))
Defendant.) DECISION AND JUDGMENT

This matter is before the court on the agreement of the parties. On October 21, 2002, Plaintiffs filed their Complaint challenging Defendant's 1999 Notice of Tax Assessment dated July 23, 2002. After reviewing Plaintiffs' appeal, Defendant agrees it should cancel the assessment. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that Defendant shall cancel the 1999 Notice of Tax Assessment dated July 23, 2002.

Dated this ____ day of November, 2002.

COYREEN R. WEIDNER MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE COYREEN R. WEIDNER ON NOVEMBER 21, 2002. THE COURT FILED THIS DOCUMENT ON NOVEMBER 21, 2002.