

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Property Tax

JAMES E. SANDERS, JR.,)
)
 Plaintiff,) TC-MD 021257A
)
 v.)
)
 BAKER COUNTY ASSESSOR,)
) **DECISION AND JUDGMENT**
 Defendant.) **OF STIPULATION**

Mr. Sanders filed a Complaint with the court on December 9, 2002 as to property described as Account 981. The assessor responded to the Complaint with an offer to stipulate to reductions in value for the 1999-2000, 2000-2001, and 2001-02 tax years.

The court cannot accept the stipulation for the 1999-2000 tax year. The reason is that the statute which permits corrections to otherwise closed tax years is ORS 305.288.¹ ORS 305.288 permits the court to "order a change or correction applicable to a separate assessment of property to the assessment and tax roll for the current tax year or for either of the two tax years immediately preceding the current tax year, or for any or all of those tax years * * *".

The "current tax year" at the time the Complaint was filed was 2002-03. The "two tax years immediately preceding" were the 2001-02, and the 2000-01. The 1999-2000 tax year is simply beyond the reach of the statute.

Now, therefore,

IT IS ADJUDGED AND DECREED that no relief may be granted for the 1999-2000 tax year. For the 2000-2001 and 2001-02 tax years, the assessed values of the property

¹All references to the Oregon Revised Statutes (ORS) are to 2001.

were, as stipulated:

| | <u>2000-2001</u> | <u>2001-2002</u> |
|---------------|------------------|------------------|
| Land: | \$19,710 | \$16,880 |
| Improvements: | <u>\$3,310</u> | <u>\$3,310</u> |
| Total: | \$23,020 | \$20,190 |

IT IS FURTHER ADJUDGED AND DECREED that the county shall correct the assessment and tax rolls to reflect the above values. Any refund due following this correction shall be promptly paid with statutory interest.

Dated this ____ day of March, 2003.

SCOT A. SIDERAS
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE SCOT A. SIDERAS ON MARCH 11, 2003. THE COURT FILED THIS DOCUMENT ON MARCH 11, 2003.