

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

HAI V VO,)
)
 Plaintiff,) TC-MD 030017D
)
 v.)
)
 DEPARTMENT OF REVENUE,)
 STATE OF OREGON,)
)
 Defendant.) **DECISION AND JUDGMENT**

Plaintiff appealed Defendant's Notice of Refund Adjustment, dated November 14, 2002, for the 2001 tax year.

After reviewing information provided by Plaintiff during the case management conference held on April 22, 2003, Defendant agreed that Plaintiff is eligible for an Elderly Rental Assistance refund for tax year 2001. Defendant estimated the refund amount to be \$190. In its letter of April 30, 2003, Defendant stated that the "department will compute the refund" and the "refund will not be issued until November of 2003 (OAR 150-310.657(1)(c))." Because the parties are in agreement that Plaintiff is eligible for an Elderly Rental Assistance refund, the case is ready for judgment. Now, therefore,

IT IS ADJUDGED AND DECREED that Plaintiff is eligible for an Elderly Rental Assistance refund for tax year 2001.

Dated this ____ day of May, 2003.

JILL A. TANNER
PRESIDING MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE JILL A. TANNER ON MAY 21, 2003. THE COURT FILED THIS DOCUMENT ON MAY 21, 2003.