

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

HILDA SERROELS,)
)
 Plaintiff,) TC-MD 031074E
)
 v.)
)
 DEPARTMENT OF REVENUE,)
 STATE OF OREGON,)
)
 Defendant.) **DECISION AND JUDGMENT**

This matter is before the court on the agreement of the parties. On November 12, 2003, Plaintiff filed her Complaint challenging Defendant's Notice of Tax Assessment for the 2002 tax year. After reviewing Plaintiff's appeal, Defendant agrees to provide Plaintiff with the relief requested. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS ADJUDGED AND DECREED that, for 2002, Defendant shall cancel its Notice of Tax Assessment, dated October 21, 2003, and refund the excess taxes paid, if any, to Plaintiff with statutory interest.

Dated this ____ day of December, 2003.

COYREEN R. WEIDNER
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE COYREEN R. WEIDNER ON DECEMBER 8, 2003. THE COURT FILED THIS DOCUMENT ON DECEMBER 8, 2003.