

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

TED ROGERS and SHEILA ROGERS,	)	
	)	
Plaintiffs,	)	TC-MD 040660F
	)	
v.	)	
	)	
COOS COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION</b>

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

On August 2, 2004, Defendant's representative, David Koch, stated that Defendant would remove the \$66,496 exception value and \$63,649 from improvements for the tax year 2003-04. There were no additions made to any earlier tax years. After considering the information revealed at the initial case management conference held July 13, 2004, Defendant agrees that it should have added the property via the omitted property process. *See* ORS 311.205 to 311.235 (2003). Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that the real market value of the property described as Account 9519.91 is, as agreed, for the 2003-04 tax year;

Land:	\$ 40,000
Improvements:	<u>\$ 181,913</u>
Total:	\$ 221,913
Exception Value:	\$ - 0-

IT IS FURTHER DECIDED that Defendant shall correct the assessment and tax rolls to reflect the above values. Any refund due following this correction shall be promptly paid with

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statutory interest. Nothing in this Decision shall prevent Defendant from adding value via the omitted property process.

Dated this \_\_\_\_ day of August 2004.

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SALLY L. KIMSEY  
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE SALLY L. KIMSEY ON AUGUST 23, 2004. THE COURT FILED THIS DOCUMENT ON AUGUST 23, 2004.**

**IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, BY MAILING TO: 1163 STATE STREET, SALEM, OR 97301-2563; OR BY HAND DELIVERY TO: FOURTH FLOOR, 1241 STATE STREET, SALEM, OR. YOUR COMPLAINT MUST BE SUBMITTED WITHIN 60 DAYS AFTER THE DATE OF THE DECISION OR THIS DECISION BECOMES FINAL AND CANNOT BE CHANGED.**