

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

CHARLOTTE M. RANDOLPH )  
and JAMES H. RANDOLPH, )  
 )  
Plaintiffs, ) TC-MD 080287B  
 )  
v. )  
 )  
DESCHUTES COUNTY ASSESSOR, )  
 )  
Defendant. ) **DECISION OF DISMISSAL**

On July 23, 2008, the parties filed a proposed Stipulation for the 2007-08 tax year. Therein, it was recommended that the real market value (RMV) of the land be reduced from \$217,510 to \$177,600, for a total RMV of \$308,350. The total maximum assessed value would remain unchanged at \$128,680. The proposed Stipulation states the change to RMV “[d]oes not change the Taxable Assessed Value.”

This proposal does not meet the statutory requirements of ORS 305.275 (2005) in that Plaintiffs are not aggrieved with certain tax amounts in dispute. Those requirements are discussed in *Kaady v. Dept. of Rev.*, 15 OTR 124 (2000).

Now, therefore,

IT IS THE DECISION OF THIS COURT that this matter be dismissed.

Dated this \_\_\_\_\_ day of September 2008.

\_\_\_\_\_  
JEFFREY S. MATTSON  
MAGISTRATE

***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.  
This document was signed by Magistrate Jeffrey S. Mattson on September 19, 2008. The Court filed and entered this document on September 19, 2008.***