

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT

Small Claims

Property Tax

MARK A. NYMAN,	)	
	)	
Plaintiff,	)	No. 000647C
	)	
v.	)	
	)	
POLK COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION AND JUDGMENT OF STIPULATION</b>

This matter is before the court upon the written stipulation of the parties filed on May 22, 2000.

IT IS HEREBY ADJUDGED AND DECREED that the real market value of property described as Account No. 376697 was, as stipulated for the 1999-2000 tax year:

Land:	\$ 33,010
Improvements:	\$ <u>106,990</u>
Total:	\$ 140,000

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 is to be promptly paid with statutory interest pursuant to ORS 311.806 and 311.812.

Dated this \_\_\_\_ day of May, 2000.

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DAN ROBINSON  
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN ROBINSON ON  
MAY 26, 2000. THE COURT FILED THIS DOCUMENT ON MAY 26, 2000.**