

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT

Property Tax

MICHAEL ROE, )  
 )  
Plaintiff, ) No. 000779B  
 )  
v. )  
 )  
LANE COUNTY ASSESSOR, )  
 )  
Defendant. ) **DECISION OF STIPULATION**

This matter is before the court upon the written stipulation of the parties filed on September 15, 2000.

IT IS THE DECISION OF THE COURT that the real market value of property described as Account No. 747475 was, as stipulated for the 1997-98 and 1998-99 tax years;

1997-98	Land:	\$ 65,610
	Improvements:	<u>\$ 114,390</u>
	Total:	\$ 180,000
1998-99	Land:	\$ 66,920
	Improvements:	<u>\$ 113,080</u>
	Total:	\$ 180,000

IT IS FURTHER DECIDED 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 September, 2000.

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JEFF MATTSON  
MAGISTRATE

**IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, FOURTH FLOOR, 1241 STATE ST., SALEM, OR 97310. 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 JEFF MATTSON ON SEPTEMBER 28, 2000. THE COURT FILED THIS DOCUMENT ON SEPTEMBER 28, 2000.**