

IN THE MAGISTRATE DIVISION
 OF THE OREGON TAX COURT
 Small Claims
 Property Tax

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 FILED
 MAGISTRATE DIVISION
 OREGON TAX COURT
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WILLIAM T. EMERY;)
 KEVIN COLLINS; and,)
 TERRY & JACQUELINE WILLIAMS,)
)
 Plaintiff,)
)
 v.)
)
 ASSESSOR OF LANE COUNTY,)
)
 Defendant.)

Case No.: 000857E

DECISION AND JUDGMENT
 OF STIPULATION

This matter is before the court upon the written stipulation of the parties.

IT IS HEREBY ADJUDGED AND DECREED that the real market value of the property shall be revised, as stipulated, as follows:

		<u>FROM</u>	<u>TO</u>
Account No.		RMV	RMV
193381	Land	\$ 24,450	\$ 24,450
	Improvements	\$ 85,510	\$ 45,550
TAX YEAR			
1997-98	Total	\$ 109,960	\$ 70,000
		=====	=====

		RMV	RMV
193381	Land	\$ 25,180	\$ 25,180
	Improvements	\$ 82,940	\$ 44,820
TAX YEAR			
1998-99	Total	\$ 108,120	\$ 70,000
		=====	=====

IT IS FURTHER ADJUDGED AND DECREED that the county shall correct the assessment and tax rolls to reflect the above values. Any refund

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due following this correction is to be promptly paid with statutory interest pursuant to ORS 311.806 and 311.812.

Dated this 7th day of November 2000.


Coyreen Weidner
Magistrate, Oregon Tax Court