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

A STORY STATE

STEVEN KIM and LOIS J. & NICK W. HYDE,

Plaintiff,

No. 000866B

v.

DECISION AND JUDGMENT

ASSESSOR OF LANE COUNTY,)

OF STIPULATION

Defendant.

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:

		FROM		TO
Account No. 900207	Land	RMV 20,960 28,670	\$	RMV 20,960 10,540
TAX YEAR 1997-98	Total	49,630 ======	•	31,500
Account No. 900207	Land	RMV 20,750 33,540	\$	RMV 20,750 10,750
TAX YEAR 1998-99	Total	\$ 54,290	\$	31,500

IT IS FURTHER ADJUDGED AND DECREED that the county shall correct the assessment and tax rolls to reflect the above values. Any refund Decision and Judgment of due following this correction is to be promptly paid with statutory interest pursuant to ORS 311.806 and 311.812.

Dated this 30 day of October 2000.

Jeff Mertson Magistrate, Oregon Tax Court