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

0000, 30 MO 150 MO 150

STEVEN KIM and SHANNON VAUGHN,

Plaintiff,

No. 000867B

37

DECISION AND JUDGMENT

OF STIPULATION

ASSESSOR OF LANE COUNTY,

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. 918324	Land	RMV 21,680 44,820	\$	RMV 21,680 7,820
TAX YEAR 1997-98	Total	\$ 66,500 =====	\$ ==	29,500
Account No. 918324	Land	RMV 21,680 42,130	\$ \$	RMV 21,680 7,820
TAX YEAR 1998-99	Total	\$ 63,810	\$	29,500

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.

Jerr Mittson Magistrate, Oregon Tax Court