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

FILED
MAGISTRATE DIVISION
OREGON TAX COURT

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JOHN L. JR., & F. E. MOELLER, )	
Plaintiffs, )	
<b>)</b>	No. 000877E
v. )	
ASSESSOR OF LANE COUNTY, )	DECISION AND JUDGMENT 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	<u>TO</u>
	Land	RMV \$ 24,100 \$ 106,130	RMV \$ 24,100 \$ 65,900
<b>TAX YEAR</b> 1997-98	Total	\$ 130,230	\$ 90,000
Account No.		RMV	RMV
1150737	Land Improvements	\$ 23,860 \$ 110,380	\$ 23,860 \$ 66,140
TAX YEAR			
1998-99	Total	\$ 134,240 =======	\$ 90,000

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 5th day of October 2000.

Coyréen Weidner Magistrate, Oregon Tax Court