

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT

Property Tax

TIMOTHY AND PATRICIA SAPP,	)	
	)	
Plaintiffs,	)	No. 000885A
	)	
v.	)	
	)	
LANE COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION OF STIPULATION</b>

This matter coming before the court upon stipulation of the parties, made during a case management conference on August 18, 2000, and the court being fully advised.

The court finds that the real market value of Lane County account number 151004, shall be reduced as follows:

<u>TAX YEAR</u>	<u>ITEM</u>	<u>FROM</u>	<u>TO</u>
1997-98	Land	\$ 17,260	\$ 17,260
	Improvements	<u>236,320</u>	<u>170,860</u>
	Total	\$253,580	\$188,120
1998-99	Land	\$ 17,610	\$ 17,610
	Improvements	<u>241,050</u>	<u>172,390</u>
	Total	\$258,660	\$190,000

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IT IS THE DECISION OF THE COURT that, pursuant to ORS 305.288, the defendant and tax collector of Lane County, Oregon, shall take all steps necessary to make the corrections as set forth above, and the resulting refund, with statutory interest thereon, shall be returned to the plaintiffs by the Board of County Commissioners of Lane County, pursuant to ORS 311.806 and 311.812.

Dated this \_\_\_\_ day of August, 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, 1241 STATE STREET, FOURTH FLOOR, 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 AUGUST 24, 2000. THE COURT FILED THIS DOCUMENT ON AUGUST 24, 2000.**

