

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

#14  
 FILED  
 MAGISTRATE DIVISION  
 OREGON TAX COURT  
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NANCY E. SHURTZ, )  
 )  
 Plaintiff, )  
 )  
 v. )  
 )  
 ASSESSOR OF LANE COUNTY, )  
 )  
 Defendant. )

Case No.: 000886D

**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>
		RMV	RMV
<b>Account No.</b>			
496065	Land .....	\$ 30,950	\$ 30,950
	Improvements .....	\$ <u>104,450</u>	\$ <u>27,290</u>
<b>TAX YEAR</b>			
1997-98	Total .....	\$ 135,400	\$ 58,240
		=====	=====

		RMV	RMV
<b>Account No.</b>			
496065	Land .....	\$ 32,500	\$ 32,500
	Improvements .....	\$ <u>100,270</u>	\$ <u>23,500</u>
<b>TAX YEAR</b>			
1998-99	Total .....	\$ 132,770	\$ 56,000
		=====	=====

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 23<sup>rd</sup> day of October 2000.

  
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 Jill Tanner  
 Magistrate, Oregon Tax Court