

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Small Claims

Property Tax

| | | |
|----------------------------|---|---|
| JAMES N. AND AMY B. ELVIN, |) | |
| |) | |
| Plaintiffs, |) | No. 000895B |
| |) | |
| v. |) | |
| |) | |
| MARION COUNTY ASSESSOR, |) | |
| |) | |
| Defendant. |) | DECISION AND JUDGMENT OF STIPULATION |

This matter is before the court upon the written stipulation of the parties filed on August 3, 2000.

IT IS HEREBY ADJUDGED AND DECREED that the real market value of property described as Account No. R77324 was, as stipulated for the 1999-2000 tax year:

| | |
|---------------|-----------------|
| Land: | \$ 25,000 |
| Improvements: | \$ <u>7,500</u> |
| Total: | \$ 32,500 |

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 ____ day of August, 2000.

JEFF MATTSON
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE JEFF MATTSON ON AUGUST 10, 2000. THE COURT FILED THIS DOCUMENT ON AUGUST 10, 2000.