

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

MICHAEL NGUYEN,)	
)	
Plaintiff,)	No. 010036C
)	
v.)	
)	
MARION COUNTY ASSESSOR,)	
)	DECISION AND JUDGMENT
Defendant.)	OF STIPULATION

This matter is before the court upon the written stipulation of the parties, filed on April 24, 2001, following hearings on March 22 and May 18, 2001. The reduction is authorized by ORS 305.288(1). Because the parties are in agreement, the case is ready for judgment. Now, therefore;

IT IS HEREBY ADJUDGED AND DECREED that the real market value of the property described as Account No. R74073 was, as stipulated for the 1998-99 and 1999-00 tax years:

	1998-99	1999-00
RMV Improvements:	\$154,210	\$171,340
RMV Land:	<u>\$ 45,200</u>	<u>\$ 46,560</u>
RMV Total:	\$199,410	\$217,900
AV:	\$160,770	\$179,590

IT IS FURTHER ADJUDGED AND DECREED that the county shall correct the assessment and tax rolls to reflect the above values and refund any excess taxes due pursuant to ORS 311.806 and 311.812.

Dated this ____ day of May, 2001.

DAN ROBINSON
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN ROBINSON ON MAY 24, 2001. THE COURT FILED THIS DOCUMENT ON MAY 24, 2001.