

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT  
Property Tax

GILBERT AND NICKIE L. FIERRO, )  
 )  
 Plaintiffs, ) No. 010046F  
 )  
 v. )  
 )  
 LANE COUNTY ASSESSOR, )  
 )  
 Defendant. ) **DECISION OF STIPULATION**

This matter is before the court upon the oral stipulation of the parties made at the trial on May 2, 2001.

IT IS THE DECISION OF THE COURT that the Order<sup>1</sup> dated March 15, 2001, dismissing plaintiffs' appeal as to tax years 1996-97 and 1997-98 is incorporated into this Decision.

IT IS FURTHER ORDERED that the real market value of property described as Account No. 4046445 was, as stipulated for the 1998-99 tax year;

Land:	\$ N/A
Improvements:	<u>\$ 2,000</u>
Total:	\$ 2,000

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<sup>1</sup>The Order incorrectly stated that the case is a Small Claims case.

IT IS FURTHER DECIDED 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 May, 2001.

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SALLY L. KIMSEY  
MAGISTRATE

**IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, FOURTH FLOOR, 1241 STATE ST., SALEM, OR 97301-2563. 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 SALLY L. KIMSEY ON MAY 4, 2001. THE COURT FILED THIS DOCUMENT ON MAY 4, 2001.**