

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT
Property Tax

DALE V. AND KAY J. NELSON,)
MICHAEL A. AND TIMMI A. LUKA,)
)
Plaintiffs,) No. 010168E
)
v.)
)
LINCOLN COUNTY ASSESSOR,)
)
Defendant.) **DECISION OF STIPULATION**

This matter is before the court upon the oral stipulation of the parties made at the case management conference on May 8, 2001. Because the parties are in agreement, the case is ready for decision. Now, therefore;

IT IS THE DECISION OF THIS COURT that the county shall reinstate in the forest deferral program for the 2000-01 tax year the property identified as Account Nos. R443427 and R507398; and

IT IS FURTHER DECIDED that the county shall correct the assessment and tax rolls to reflect the above special assessment. Any refund due following this correction shall be promptly paid with statutory interest pursuant to ORS 311.806 and 311.812.

Dated this ____ day of May, 2001.

COYREEN R. WEIDNER
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 COYREEN R. WEIDNER ON MAY 10, 2001. THE COURT FILED THIS DOCUMENT ON MAY 10, 2001.