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

ROBERT FRANSSEN, Plaintiff,	)	No. 010172D
v.	)	STIPULATED JUDGMENT
LANE COUNTY ASSESSOR, Defendant.	)	

This matter is before the court upon the stipulation of the parties.

IT IS HEREBY ADJUDGED AND DECREED that the real market values for the 1998-99 and 1999-00 tax years shall be revised as follows:

		FROM	TO
Account No. 429918	Land	$ 34,900	$ 34,900
	Improvements	$ 65,100	$ 61,100
TAX YEAR 2000-01	Total	$ 100,000	$ 96,000

IT IS FURTHER ADJUDGED AND DECREED that the county 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 16th day of October 2001.

Jill A Tanner
Jill Tanner
Magistrate, Oregon Tax Court