

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

FILED
MAGISTRATE DIVISION
OREGON TAX COURT
02 JUN 10 AM 10:17

EDWARD AND KAREN BENDER,)
)
 Plaintiff,)
)
 v.)
)
 LINCOLN COUNTY ASSESSOR,)
)
 Defendant.)

No. 010208B
DECISION AND JUDGMENT
OF STIPULATION

This matter is before the court upon the written stipulation of the parties filed on May 24, 2002. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that the value of the property described as Account No. R19945 was, as stipulated for the 2000-01 tax year:

Real Market Value: Improvements ... \$ 140,000
Total \$ 140,000

Assessed Value : Improvements ... \$ 122,500
Total \$ 122,500

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 10th day of June 2002.


Sally Kimsey
Magistrate