

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

FRANK BORESEK,)
)
 Plaintiff,) No. 010209D
)
 v.)
)
 LINCOLN COUNTY ASSESSOR,)
) **DECISION AND JUDGMENT**
 Defendant.) **OF STIPULATION**

This matter is before the court upon the written stipulation of the parties filed on June 15, 2001.

IT IS HEREBY ADJUDGED AND DECREED that the real market value of property described as Account No. R187484 was, as stipulated for the 2000-01 tax year:

Land: \$ 95,000

Total: \$ 95,000

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 ____ day of July, 2001.

JILL A. TANNER
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE JILL A. TANNER ON JULY 5, 2001.
THE COURT FILED THIS DOCUMENT ON JULY 5, 2001.**