

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT
Property Tax

M. RUDY AND OPAL N. POWELL,)
)
 Plaintiffs,) No. 010310B
)
 v.)
)
 LANE COUNTY ASSESSOR,)
)
 Defendant.) **DECISION OF STIPULATION**

This matter is before the court upon the oral stipulation of the parties made at the case management hearing on June 28, 2001.

IT IS THE DECISION OF THE COURT that the real market value of property described as Account No. 1623741 was, as stipulated for the 2000-01 tax year;

Land:	\$ 115,000
Improvements:	<u>\$ 360,000</u>
Total:	\$ 475,000

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 July, 2001.

SCOT A. SIDERAS
PRESIDING 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 SCOT A. SIDERAS ON
DECISION OF STIPULATION

JULY 20, 2001. THE COURT FILED THIS DOCUMENT ON JULY 20, 2001.