

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

ELAINE L. LINCOLN, Trustee,)
)
 Plaintiff,) No. 010316F
)
 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 8, 2001. 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. R221590 was, as stipulated for the 2000-01 tax year:

Land:	\$ 34,420
Improvements:	<u>\$ 120,580</u>
Total:	\$ 155,000

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 shall be promptly paid with statutory interest pursuant to ORS 311.806 and 311.812.

Dated this ____ day of June, 2001.

SALLY L. KIMSEY
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE SALLY L. KIMSEY ON
JUNE 12, 2001. THE COURT FILED THIS DOCUMENT ON JUNE 12, 2001.**

