

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

WILBUR L. AND BARBARA J. SHELL,)
)
 Plaintiffs,) No. 010318C
)
 v.)
)
 DESCHUTES 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 value of property described as Account No. 201026A0 01000 was, as stipulated for the 2000-01 tax year:

Land RMV:	\$ 4,000
Total RMV:	\$ 4,000
Land MAV:	\$ 7,059
Total MAV:	\$ 7,059
Total Property MAV:	\$ 7,059
Total Assessed Value:	\$ 4,000

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.

DAN ROBINSON
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN ROBINSON ON JULY 5, 2001.
THE COURT FILED THIS DOCUMENT ON JULY 5, 2001.**