

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT  
Property Tax

LEWIS E. STALNAKER,	)	
	)	
Plaintiff,	)	No. 010371C
	)	
v.	)	
	)	
LANE COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION APPROVING STIPULATION</b>

This matter is before the court upon the oral agreement of the parties, presented to the court during a hearing on July 5, 2001. The subject property is a rental home owned by the plaintiff that was used by the tenant(s) as a methamphetamine lab. The home was raided by the police and declared uninhabitable. Extensive clean-up is required. Plaintiff intends to tear down two buildings, including the main house. Various cost-to-cure estimates were obtained and formed the basis of the parties' agreement, which has been reviewed by the court and found to be acceptable. Now, therefore;

IT IS THE DECISION OF THE COURT that the real market value for the 2000-01 tax year, of the property identified in the Lane County Assessor's records as Account No. 427110, shall be reduced from \$116,020 to \$35,000, as follows:

Land:	\$26,980
Improvements:	\$ 8,020
Total:	\$35,000

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IT IS FURTHER DECIDED that any excess taxes paid shall be refunded with interest by the appropriate county taxing authorities pursuant to ORS 311.806 and 311.812.

Dated this \_\_\_\_\_ of July, 2001.

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DAN ROBINSON  
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 DAN ROBINSON ON JULY 13, 2001. THE COURT FILED THIS DOCUMENT ON JULY 13, 2001.**