

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT
Property Tax

SYDNEY A. LYONS,)
)
 Plaintiff,) No. 010372D
)
 v.)
)
 LINCOLN COUNTY ASSESSOR,)
)
 Defendant.) **DECISION OF STIPULATION**

This matter is before the court upon the oral stipulation of the parties made at the case management conference held on December 11, 2001. Ms. Lyons confirmed her acceptance of the oral stipulation in a letter to the court, filed December 14, 2001.

Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that the real market value of the property described as Account No. R250371 was, as stipulated for the 2000-2001 tax year:

Land:	\$ 38,700
Total:	\$ 38,700

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

Dated this ____ day of January, 2002.

JILL A. TANNER
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 JILL A. TANNER ON JANUARY 10, 2001. THE COURT FILED THIS DOCUMENT ON JANUARY 10, 2001.