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IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT
Property Tax

FILED
MAGISTRATE DIVISION
OREGON TAX COURT

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ENTERED

FEB 08 2002

MAGISTRATE DIV.

DECISION APPROVING STIPULATION

DAVID L. AND SUZANNE L. PENEGOR,)
)
Plaintiff,)
)
v.)
)
LANE COUNTY ASSESSOR,)
)
Defendant.)

No. 010460B

DECISION APPROVING

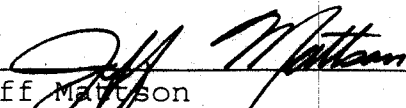
This matter is before the court upon the written stipulation of the parties filed on January 31, 2002.

IT IS THE DECISION OF THE COURT that the real market value of property described as Account No. 1360864 was, as stipulated for the 2000-01 tax year;

Land	\$	91,790
Improvements	\$	<u>273,210</u>
Total	\$	365,000
		=====

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 8th day of February 2002.



Jeff Mattson
Magistrate, Oregon Tax Court

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.