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

BILL RANDLES dba Lincoln City Rentals,	)
Plaintiff,	) ) No. 020047B
V.	
LINCOLN COUNTY ASSESSOR,	)
Defendant.	<ul> <li>DECISION AND JUDGMENT</li> <li>OF STIPULATION</li> </ul>

This matter is before the court upon the oral stipulation of the parties made at the case management conference on April 4, 2002. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that the real market value of the property described as Account No. P515457 was, as stipulated for the 2001-2002 tax year:

Total: \$18,090

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 April, 2002.

JEFF MATTSON MAGISTRATE

## THIS DOCUMENT WAS SIGNED BY MAGISTRATE JEFF MATTSON ON APRIL 25, 2002. THE COURT FILED THIS DOCUMENT ON APRIL 25, 2002.