

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Property Tax

JAMES L. BROCK and MARIA E. BROCK,)
)
 Plaintiffs,) No. 020093F
)
 v.)
)
 JOSEPHINE COUNTY ASSESSOR,)
) **DECISION AND JUDGMENT**
 Defendant.) **OF STIPULATION**

This matter is before the court upon the oral stipulation of the parties made at the case management conference on June 5, 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. R329088 was, as stipulated for the 2001-02 tax year:

Land:	\$ 32,720 ¹
Improvements:	<u>\$ 21,730²</u>
Total:	\$ 54,450

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 ORS 311.812.

Dated this ____ day of July, 2002.

SALLY L. KIMSEY
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE SALLY L. KIMSEY ON
JULY 10, 2002. THE COURT FILED THIS DOCUMENT ON JULY 10, 2002.**

¹The land value includes specially assessed value.

²The improvements value includes exception value of \$19,390.