

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Property Tax

COZZETTO FAMILY LLC and )  
KAYSER FAMILY LLC, )  
 ) No. 020125F  
Plaintiffs, )  
 )  
v. )  
 )  
CLACKAMAS COUNTY ASSESSOR, )  
 ) **DECISION AND JUDGMENT**  
Defendant. ) **OF STIPULATION**

This matter is before the court upon the written stipulation of the parties filed on March 19, 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. 00137863 was, as stipulated for the 2001-02 tax year:

Land: \$ 15,000  
Total: \$ 15,000

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.

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SALLY L. KIMSEY  
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE SALLY L. KIMSEY ON APRIL 24, 2002. THE COURT FILED THIS DOCUMENT ON APRIL 24, 2002.**