

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Property Tax

STEVEN KALE and LEAH HEMELSTRAND,)
)
 Plaintiffs,) No. 020173B
)
 v.)
)
 LINCOLN 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 May 1, 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. R510142 was, as stipulated for the 2001-02 tax year:

Land:	\$ 65,000
Total:	\$ 65,000

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 May, 2002.

JEFF MATTSON
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE JEFF MATTSON ON
MAY 21, 2002. THE COURT FILED THIS DOCUMENT ON MAY 21, 2002.**