

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

FILED
 MAGISTRATE DIVISION
 OREGON
 03 MAR 25 AM 8:04
 STATE COURT CLERK

SCOTT AND MARGARET CARLSON,)
)
 Plaintiff,)
)
 v.)
)
 LANE COUNTY ASSESSOR,)
)
 Defendant.)

No. 020193B

DECISION AND JUDGMENT
 OF STIPULATION

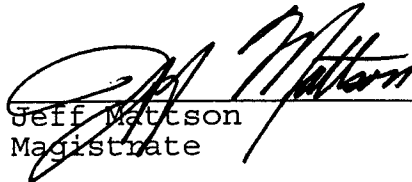
This matter is before the court upon the written stipulation of the parties filed on March 10, 2003. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that the value of the property described as Account No. 0287910 was, as stipulated for the 2001-02 tax year:

Land	\$	60,975
Improvements ...	\$	<u>129,025</u>
Total	\$	190,000

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 is to be promptly paid with statutory interest pursuant to ORS 311.806 and 311.812.

Dated this 25th day of March 2003.


 Jeff Mattson
 Magistrate

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