

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Property Tax

KENLEY R. BEACHY,)
)
 Plaintiff,) No. 020216B
)
 v.)
)
 POLK COUNTY ASSESSOR,)
) **DECISION AND JUDGMENT**
 Defendant.) **OF STIPULATION**

This matter is before the court upon the written stipulation of the parties filed on June 21, 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. 235262 was, as stipulated for the 2001-02 tax year:

Land:	\$ 79,380
Improvements:	<u>\$ 187,400</u>
Total:	\$ 266,780

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.

JEFF MATTSON
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE JEFF MATTSON ON JULY 19, 2002. THE COURT FILED THIS DOCUMENT ON JULY 19, 2002.