

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Property Tax

HENRIETTA SPITULSKI, )  
 )  
 Plaintiff, ) No. 020329A  
 )  
 v. )  
 )  
 TILLAMOOK COUNTY ASSESSOR, )  
 ) **DECISION AND JUDGMENT**  
 Defendant. ) **OF STIPULATION**

This matter is before the court upon the written stipulation of the parties filed on September 16, 2002. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that the assessed values of the property described as Account No. 36801 was, as stipulated for the 2001-02 tax year:

Land:	\$38,799
Improvements:	<u>\$13,201</u>
Total:	\$52,000

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 ORS 311.812.

Dated this \_\_\_\_ day of September, 2002.

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SCOT A. SIDERAS  
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE SCOT A. SIDERAS ON SEPTEMBER 30, 2002. THE COURT FILED THIS DOCUMENT ON SEPTEMBER 30, 2002.**