

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Property Tax

ROBERT H. BEASLEY and VIVA J. BEASLEY,	)	
	)	
	)	
Plaintiffs,	)	No. 020385D
	)	
v.	)	
	)	
LINCOLN COUNTY ASSESSOR,	)	
	)	<b>DECISION AND JUDGMENT OF STIPULATION</b>
Defendant.	)	

This matter is before the court upon the oral stipulation of the parties made at the case management conference held on Friday, May 31, 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 and exception value of the property described as Account No. R504380 was, as stipulated for the 2001-2002 tax year:

Land:	\$138,780	
Improvements:	\$ <u>  N/A  </u>	
Total:	\$138,780	
Exception Value	\$ 26,900	

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 June, 2002.

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JILL A. TANNER  
MAGISTRATE

**JUNE 11, 2002. THE COURT FILED THIS DOCUMENT ON JUNE 11, 2002.**