

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

REX JACOBSMA and KAREN JACOBSMA,	)	
	)	
Plaintiffs,	)	No. 020399F
	)	
v.	)	
	)	
COOS COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION OF STIPULATION</b>

This matter is before the court upon the written stipulation of the parties made during the mediation session held December 13, 2002. Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that the total real market value (RMV) of the property described as Account Nos. R70860.00, 70863.00, and 70859.04 was, as stipulated for the 2001-02 tax year, \$700,000.

IT IS FURTHER DECIDED that Defendant 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 January, 2003.

\_\_\_\_\_  
JEFF MATTSON  
MAGISTRATE