

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

WAYNE M. RICHARDS and JANICE E. RICHARDS, )  
)  
)  
Plaintiffs, ) No. 020405B  
)  
)  
v. )  
)  
)  
COLUMBIA COUNTY ASSESSOR, )  
)  
)  
Defendant. ) **DECISION OF STIPULATION**

This matter is before the court upon the oral stipulation of the parties made at the case management conference held May 24, 2002. Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that the real market value of the property described as Account No. 02-01-4128 022 00104 was, as stipulated for the 2001-02 tax year:

|               |                   |
|---------------|-------------------|
| Land:         | \$ 48,400         |
| Improvements: | <u>\$ 106,600</u> |
| Total:        | \$ 155,000        |

IT IS FURTHER DECIDED 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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JEFF MATTSON  
MAGISTRATE

**IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, FOURTH FLOOR, 1241 STATE ST., SALEM, OR 97301-2563. YOUR COMPLAINT MUST BE SUBMITTED WITHIN 60 DAYS AFTER THE DATE OF THE DECISION OR THIS DECISION BECOMES FINAL AND CANNOT BE CHANGED.**

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE JEFF MATTSON ON JUNE 24, 2002. THE COURT FILED THIS DOCUMENT ON JUNE 24, 2002.**