

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT  
Small Claims  
Property Tax

FILED  
MAGISTRATE DIVISION  
OREGON TAX COURT

02 NOV -4 PM 2:24

JAMES K. WALSH,

Plaintiff,

v.

LANE COUNTY ASSESSOR,

Defendant.

No. 020418A

DECISION AND JUDGMENT  
OF STIPULATION

This matter is before the court upon the written stipulation of the parties filed on October 9 2002. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that the value of the property described as Account No. 1000759 was, as stipulated for the 2001-02 tax year:

Land .....	\$ 76,850
Improvements .....	<u>\$ 121,000</u>
Total .....	\$ 197,850
	=====

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 is to be promptly paid with statutory interest pursuant to ORS 311.806 and 311.812.

Dated this 4<sup>th</sup> day of November 2002.

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Scot Sideras  
Magistrate