

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

FILED
MAGISTRATE DIVISION
OREGON TAX COURT

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DONALD AND LINDA KOFOID,)
)
Plaintiff,)
)
v.)
)
LANE COUNTY ASSESSOR,)
)
Defendant.)

No. 020458F

DECISION AND JUDGMENT
OF STIPULATION

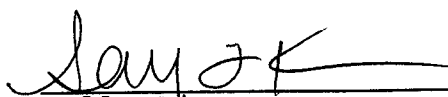
This matter is before the court upon the written stipulation of the parties filed on October 25, 2002. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that the value of the property described as Account No. 1003464 was, as stipulated for the 2001-02 tax year:

Land	\$	60,370
Improvements ...	\$	<u>89,630</u>
Total	\$	150,000

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

Dated this 6th day of November 2002.


Sally Kimsey
Magistrate