

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Property Tax

MILDRED FERN SMITH,)	
)	
Plaintiff,)	No. 020459F
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	
Defendant.)	CORRECTED DECISION AND JUDGMENT OF STIPULATION

This matter came before the court upon Defendant's Motion to correct the Judgment filed on September 6, 2002. The parties, in their stipulation, neglected to adjust the real market value for tax year 2000-2001, as requested in Plaintiff's Complaint. The court finds it has the authority to correct the mistake of the parties. See TCR-MD 17.

This matter is before the court upon the written stipulation of the parties filed on June 17, 2002, as corrected by Defendant's motion. 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. M356138 was, as stipulated for the 2000-2001 and 2001-02 tax years:

Land:	\$ 0	
Improvements:	<u>\$ 8,500</u>	
Total RMV:	\$ 8,500	
Exceptions RMV:	\$ 0	
Assessed Value:	\$ 8,500	

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 October, 2002.

SALLY L. KIMSEY
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE SALLY L. KIMSEY ON OCTOBER 30, 2002. THE COURT FILED THIS DOCUMENT ON OCTOBER 30, 2002.