

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Property Tax

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

This matter is before the court upon the written stipulation of the parties filed on June 17, 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. R356138 was, as stipulated for the 2001-02 tax year:

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 July, 2002.

SALLY L. KIMSEY
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE SALLY L. KIMSEY ON JULY 12, 2002. THE COURT FILED THIS DOCUMENT ON JULY 12, 2002.