

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

FILED
MAGISTRATE DIVISION
OREGON TAX COURT

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IMMANUEL BAPTIST CHURCH,)
)
Plaintiff,)
)
v.)
)
LANE COUNTY ASSESSOR,)
)
Defendant.)

No. 020467D

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. 1410321 was, as stipulated for the 2001-02 tax year:

Land	\$	48,800
Improvements ...	\$	<u>50,720</u>
Total	\$	99,520

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.



Jill Tanner, Presiding Magistrate