

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Property Tax

JOHN HOLLAND and KEVIN HOLLAND, )  
 )  
 Plaintiffs, ) No. 020488F  
 )  
 v. )  
 )  
 MULTNOMAH COUNTY ASSESSOR, )  
 ) **DECISION AND JUDGMENT**  
 Defendant. ) **OF STIPULATION**

This matter is before the court upon the written stipulation of the parties filed 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 values of the property described as Account No. M361980 were, as stipulated for the 2001-02 tax year:

Land:	\$ 0
Improvements:	<u>\$ 33,700</u>
Total:	\$ 33,700
Exceptions RMV:	\$ 0
Assessed Value:	\$ 33,700

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 December, 2002.

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SALLY L. KIMSEY  
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE SALLY L. KIMSEY ON  
DECEMBER 17, 2002. THE COURT FILED THIS DOCUMENT ON DECEMBER 17,**

**2002.**