

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

LEONILA C. UTRERA, )  
 )  
 Plaintiff, ) No. 020505F  
 )  
 v. )  
 )  
 MULTNOMAH COUNTY ASSESSOR, )  
 )  
 Defendant. ) **DECISION OF STIPULATION**

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

IT IS THE DECISION OF THIS COURT that the values of the property described as Account No. R171545 were, as stipulated for the following tax years:

1999-2000

Land:	\$ 84,000
Improvements:	<u>\$ 36,000</u>
Total RMV:	\$ 120,000
Exceptions RMV:	\$ 0
Assessed Value:	\$ 117,050

2000-01

Land:	\$ 84,000
Improvements:	\$ 36,000
Total RMV:	\$ 120,000
Exceptions RMV:	\$ 0
Assessed Value:	\$ 120,000

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2001-02

Land:	\$ 84,000
Improvements:	<u>\$ 36,000</u>
Total RMV:	\$ 120,000

Exceptions RMV:	\$ 0
Assessed Value:	\$ 120,000

IT IS FURTHER DECIDED 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.

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SALLY L. KIMSEY  
MAGISTRATE

**IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, FOURTH FLOOR, 1241 STATE ST., SALEM, OR 97301-2563. YOUR COMPLAINT MUST BE SUBMITTED WITHIN 60 DAYS AFTER THE DATE OF THE DECISION OR THIS DECISION BECOMES FINAL AND CANNOT BE CHANGED.**

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE SALLY L. KIMSEY ON JULY 19, 2002. THE COURT FILED THIS DOCUMENT ON JULY 19, 2002.**