

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

FILED  
 MAGISTRATE DIVISION  
 OREGON TAX COURT

02 DEC 31 PM 2:27

JAMES AND DOROTHY E. HILL, )  
 )  
 Plaintiff, )  
 )  
 v. )  
 )  
 LANE COUNTY ASSESSOR, )  
 )  
 Defendant. )

No. 020549A

DECISION AND JUDGMENT  
 OF STIPULATION

This matter is before the court upon the written stipulation of the parties filed on December 27, 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. 0959070 was, as stipulated for the 2001-02 tax year:

	RMV
Land .....	\$ 28,293
Improvements ...	\$ <u>76,707</u>
Total .....	\$ 105,000
	=====

	AV
Total .....	\$ 103,550
	=====

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 31<sup>st</sup> day of December 2002.

\_\_\_\_\_  
 Scot Sideras  
 Magistrate