

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Property Tax

CASEY J. DENSON, )  
 )  
 Plaintiff, ) No. 020567F  
 )  
 v. )  
 )  
 BENTON COUNTY ASSESSOR, )  
 ) **DECISION AND JUDGMENT**  
 Defendant. ) **OF STIPULATION**

This matter is before the court upon the oral stipulation of the parties made at the case management conference on June 24, 2002. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that the real market value of the property described as Account No. 407928 was, as stipulated for the 2001-02 tax year:

|               |                   |
|---------------|-------------------|
| Land:         | \$ 105,000        |
| Improvements: | <u>\$ 123,000</u> |
| Total:        | \$ 228,000        |

IT IS FURTHER ADJUDGED AND DECREED that the maximum assessed value of the property described as Account No. 407928 was \$202,920, as stipulated for the 2001-02 tax year.

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

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correction shall be promptly paid with statutory interest pursuant to ORS 311.806 and

311.812.

Dated this \_\_\_\_ day of July, 2002.

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SALLY L. KIMSEY  
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE SALLY L. KIMSEY ON  
JULY 9, 2002. THE COURT FILED THIS DOCUMENT ON JULY 9, 2002.**