

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Property Tax

DARLENE MITCHELL and NORMAN O.)
RUFFE FAMILY TRUST,)
)
Plaintiffs,) No. 020701B
)
v.)
)
CLATSOP COUNTY ASSESSOR,)
)
Defendant.) **DECISION AND JUDGMENT
OF STIPULATION**

This matter is before the court upon the written stipulation of the parties filed July 29, 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. 50555 was, as stipulated for the 2001-02 tax year:

| | |
|--------------------|-------------|
| Land: | \$ 84,070 |
| Improvements: | \$ 23,336 |
| Personal Property: | \$ <u>0</u> |
| Total RMV: | \$ 107,406 |
| Total MAV: | \$ 107,406 |

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 August, 2002.

JEFF MATTSON
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE MATTSON ON
AUGUST 12, 2002. THE COURT FILED THIS DOCUMENT ON AUGUST 12, 2002.**