

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Property Tax

UNION OIL COMPANY OF CALIFORNIA,)
)
 Plaintiff,) No. 020781A
)
 v.)
)
 LINCOLN COUNTY ASSESSOR,)
) **DECISION AND JUDGMENT OF**
 Defendant.) **STIPULATION**

This matter is before the court upon the oral stipulation of the parties made during the case management conference held June 11, 2002.

It is the consensus of the parties that the value of property described as Account No. R206172 was, as stipulated for the 2001-02 tax year-

Land:	\$69,080
Improvements:	\$ NA
Total:	\$69,080

IT IS HEREBY ADJUDGED AND DECREED that the county 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 ORS 311.812.

Dated this _____ day of July, 2002.

SCOT A. SIDERAS
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE SCOT A. SIDERAS ON JULY 15, 2002. THE COURT FILED THIS DOCUMENT ON JULY 15, 2002.