

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

MARTIN HENNER, )  
 )  
 Plaintiff, ) No. 020851D  
 )  
 v. )  
 )  
 LANE COUNTY ASSESSOR, )  
 )  
 Defendant. ) **DECISION OF STIPULATION**

This matter is before the court upon the written stipulation of the parties filed on October 21, 2002. Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that the real market value of the property described as Account No. 0216216 was, as stipulated for the 2000-2001<sup>1</sup> and 2001-2002 tax years;

Land:	\$12,500
Improvements:	<u>\$ 0</u>
Total:	\$12,500

IT IS FURTHER DECIDED that Defendant 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 November, 2002.

\_\_\_\_\_  
JILL A. TANNER  
PRESIDING 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 JILL A. TANNER ON NOVEMBER 7, 2002. THE COURT FILED THIS DOCUMENT ON NOVEMBER 7,**

<sup>1</sup>Plaintiff amended his Complaint to include tax year 2000-2001 when the signed stipulated agreement was filed.

**2002.**