

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

WASCO COUNTY ASSESSOR, )  
 )  
 Plaintiff, ) No. 020958B  
 )  
 v. )  
 )  
 RICK GROMAN, )  
 )  
 Defendant. ) **DECISION OF STIPULATION**

This matter is before the court upon the written stipulation of the parties filed June 17, 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. 16478 was:

2000-01

Land RMV:	\$ 54,660
Improvements RMV:	\$ 450,450
Total RMV:	\$ 505,110
Total MAV/TAV:	\$ 325,985

2001-02

Land RMV:	\$ 51,900
Improvements RMV:	\$ 423,420
Total RMV:	\$ 475,320
Total MAV/TAV:	\$ 335,764

IT IS FURTHER DECIDED that the county shall correct the assessment and tax rolls to reflect the above values. Any refund due following this correction shall be

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promptly paid with statutory interest pursuant to ORS 311.806 and ORS 311.812.

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

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JEFF MATTSON  
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 JEFF MATTSON ON JULY 19, 2002. THE COURT FILED THIS DOCUMENT ON JULY 19, 2002.**