

IN THE MAGISTRATE DIVISION
 OF THE OREGON TAX COURT
 Small Claims
 Property Tax

FILED
 MAGISTRATE DIVISION
 OREGON TAX COURT
 02 NOV -6 PM 12:01

ELDON AND BARBARA LETSOM,)
)
 Plaintiff,)
)
 v.)
)
 LANE COUNTY ASSESSOR,)
)
 Defendant.)

No. 020988A
 DECISION AND JUDGMENT
 OF STIPULATION

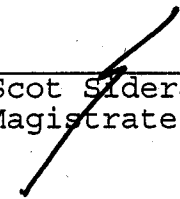
This matter is before the court upon the written stipulation of the parties filed on October 25, 2002. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that the value of the property described as Account No. 4194922 was, as stipulated for the 1999-00 and 2000-01 tax years:

Land	\$	0
Improvements ...	\$	<u>18,000</u>
Total	\$	18,000

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

Dated this Loth day of November 2002.


 Scot Sideras
 Magistrate