

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT
Property Tax

FILED
MAGISTRATE DIVISION
OREGON TAX COURT

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ENTERED

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MAGISTRATE DIV.

FRANK CALCIANO AND)
CHARLES FROSLAND,)
)
Plaintiff,)
)
v.)
)
LANE COUNTY ASSESSOR,)
)
Defendant.)

No. 021014A

DECISION APPROVING STIPULATION

This matter is before the court upon the written stipulation of the parties filed on October 25, 2002.

IT IS THE DECISION OF THE COURT that the real market value of property described as Account No. 1600467 was, as stipulated for the 2000-01 and 2001-02 tax years;

TAX YEAR 2000-01: Land	\$ 40,200
Improvements	\$ <u>279,800</u>
Total	\$ 320,000
	=====

TAX YEAR 2001-02: Land	\$ 39,400
Improvements	\$ <u>280,600</u>
Total	\$ 320,000
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IT IS FURTHER DECIDED that the county shall correct the assessment and tax rolls to reflect the above values. Any refund due following this

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

Dated this 6th day of November 2002.



Scot Sideras
Magistrate, Oregon Tax Court

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.