

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

JERRY JAY DIXON, )  
 )  
 Plaintiff, ) TC-MD 021263C  
 )  
 v. )  
 )  
 DESCHUTES COUNTY ASSESSOR, )  
 )  
 Defendant. ) **DECISION OF STIPULATION**

This matter is before the court upon the oral agreement of the parties and conveyed to the court during the February 19, 2003, case management conference. 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 1964 Meteor manufactured home, carried on assessor's Account 171420 4500 (serial 131611), and further described as X128193, was \$2,000 for the 2000-2001 and 2001-02 tax years.

IT IS FURTHER DECIDED that the appropriate county tax authorities 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.

Dated this \_\_\_\_\_ day of March, 2003.

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DAN ROBINSON  
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 DAN ROBINSON ON MARCH 17, 2003. THE COURT FILED THIS DOCUMENT ON MARCH 17, 2003.**