

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

KENNETH EMMES and CHRISTINE)
EMMES,)
)
Plaintiffs,) TC-MD 021324A
)
v.)
)
LANE COUNTY ASSESSOR,)
)
Defendant.) **DECISION OF STIPULATION**

This matter is before the court upon the oral stipulation of the parties made during the case management conference held on March 20, 2003. Because the parties are in agreement, and the court is satisfied that it has authority to order the correction under ORS 305.288(3), 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 0590024 was, as stipulated for the 2002-03 tax year:

Land:	\$ 59,180
Improvements:	<u>\$180,820</u>
Total:	\$240,000

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.

Dated this ____ day of April, 2003.

SCOT A. SIDERAS
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 SCOT A. SIDERAS ON APRIL 8, 2003. THE COURT FILED THIS DOCUMENT ON APRIL 8, 2003.