

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Property Tax

RICHARD L. SELLS and PAULAJEAN SELLS,)	
)	
Plaintiffs,)	TC-MD 030008B
)	
v.)	
)	
CLACKAMAS COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION AND JUDGMENT OF STIPULATION

This matter is before the court upon the oral stipulation of the parties made during the case management conference on April 1, 2003. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS ADJUDGED AND DECREED that the real market values of the property described as Account 00406849 were, as stipulated for the following tax years:

2000-2001	\$ 174,041
2001-2002	\$ 179,708
2002-2003 ¹	\$ 197,579

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 shall be promptly paid with statutory interest.

Dated this ____ day of April, 2003.

JEFF MATTSON
MAGISTRATE

¹ During the case management conference, Plaintiffs orally amended their complaint to include tax year 2002-03.

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE JEFF MATTSON ON
APRIL 14, 2003. THE COURT FILED THIS DOCUMENT ON APRIL 14, 2003.**