

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

TOM W. BREYER and BARBARA J. BREYER,)
)
)
 Plaintiffs,) TC-MD 030033C
)
 v.)
)
 MARION COUNTY ASSESSOR,)
)
 Defendant.) **DECISION OF STIPULATION**

This matter is before the court upon the written stipulation of the parties filed April 3, 2003. 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 property described as Account R95668 was, as stipulated for the 2002-03 tax year:

Land:	\$ 42,480
Improvements:	<u>\$ 45,960</u>
Total:	\$ 88,440

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.

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 APRIL 16, 2003. THE COURT FILED THIS DOCUMENT ON APRIL 16, 2003.