

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Property Tax

EVERETT M. HURLEY,)
)
 Plaintiff,) TC-MD 030077C
)
 v.)
)
 COOS COUNTY ASSESSOR,)
)
 Defendant.) **DECISION AND JUDGMENT**

This matter is before the court upon the agreement of the parties, substantially conveyed to the court by letter dated May 5, 2003. During a hearing May 7, 2003, the parties agreed the real market value (RMV) would be reduced to \$86,226, as reflected in the May 5 letter, but that the maximum assessed value (MAV) would be set at \$71,627 and not \$71,164 (as shown in Defendant's letter). Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS ADJUDGED AND DECREED that the value of the property described as Account 31318.00 was, as agreed, for the 2002-03 tax year:

RMV Land:	\$ 39,833
RMV Improvements:	<u>\$ 46,393</u>
RMV Total:	\$ 86,226
MAV:	\$ 71,627

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 May, 2003.

DAN ROBINSON

MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN ROBINSON ON MAY 21, 2003. THE COURT FILED THIS DOCUMENT ON MAY 21, 2003.