

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Property Tax

DUCKS MOORAGE LLC, RANDY OLSON	)	
and DENISE OLSON	)	
	)	
Plaintiffs,	)	TC-MD 030085A
	)	
v.	)	
	)	
MULTNOMAH COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION AND JUDGMENT OF STIPULATION</b>

This matter is before the court upon the oral stipulation of the parties made at the case management conference held at 9:30 a.m. on May 13, 2003. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS ADJUDGED AND DECREED that the real market and assessed values of the property described as Account R517009 were, as stipulated for the 2002-03 tax year:

Real Market Value

Land:	\$113,600
Improvements:	\$ <u>8,400</u>
Total:	\$122,000

Total Assessed Value:                   \$ 67,330

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.

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SCOT A. SIDERAS  
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE SCOT A. SIDERAS ON MAY 22, 2003. THE COURT FILED THIS DOCUMENT ON MAY 22, 2003.**