

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT
Small Claims
Property Tax

FILED
MAGISTRATE DIVISION
OREGON TAX COURT
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SELMA NELSON LIVING TRUST,)
)
Plaintiff,)
) TC-MD 030118F
v.)
) DECISION AND JUDGMENT
LANE COUNTY ASSESSOR,) OF STIPULATION
)
Defendant.)

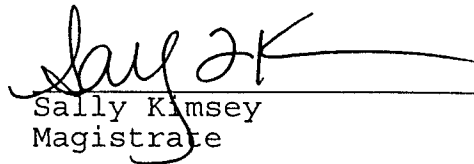
This matter is before the court upon the written stipulation of the parties filed on August 22, 2003. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that the value of the property described as Account No. 0287936 was, as stipulated for the 2002-03 tax year:

Land	\$	64,258
Improvements ...	\$	<u>90,742</u>
Total	\$	155,000

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 is to be promptly paid with statutory interest pursuant to ORS 311.806 and 311.812.

Dated this 8th day of September 2003.


Sally Kimsey
Magistrate

DECISION AND JUDGMENT OF STIPULATION
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