

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

FILED
MAGISTRATE DIVISION
OREGON TAX COURT

03 MAY 22 AM 10:19

FRANK J. BORESEK, TE.,)
)
Plaintiff,)
)
v.) TC-MD 030283E
)
LINCOLN COUNTY ASSESSOR,) DECISION AND JUDGMENT
) OF STIPULATION
)
Defendant.)

This matter is before the court upon the written stipulation of the parties filed on May 7, 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. R237589 was, as stipulated for the 2002-03 tax year:

Real Market Value:


Land	\$	106,378
Improvements ...	\$	<u>0</u>
Total	\$	106,378
		=====

Assessed Value:

Total	\$	101,537
		=====

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 22nd day of May 2003.


Coyreen Weidner
Magistrate

DECISION AND JUDGMENT OF STIPULATION