

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

FILED  
 MAGISTRATE DIVISION  
 OREGON TAX COURT  
 03 AUG -5 AM 7:03

RAYMOND F. VESTAL,	)	
	)	
Plaintiff,	)	
	)	TC-MD 030413E
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 July 31, 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. 805927 was, as stipulated for the 2002-03 tax year:

Real Market Value:		
Land .....	\$	37,775
Improvements ...	\$	66,460
Total .....	\$	104,235

EXCEPTION:		
Total .....	\$	9,000

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 5<sup>th</sup> day of August 2003.

  
 Coyreen Weidner  
 Magistrate

DECISION AND JUDGMENT OF STIPULATION