

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Property Tax

ALLEN D. YOUNGER and SHERRY H. YOUNGER,)
)
)
Plaintiffs,) TC-MD 030841A
)
v.)
)
BAKER COUNTY ASSESSOR,)
) **DECISION AND JUDGMENT**
Defendant.) **OF STIPULATION**

This matter is before the court upon the written stipulation of the parties filed June 30, 2003. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS ADJUDGED AND DECREED that the real market value of the property described as Account 3619 was, as stipulated for the 2001-02 tax year:

Land:	\$ 29,820
Improvements:	<u>\$ 70,100</u>
Total:	\$ 99,920

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 July, 2003.

SCOT A. SIDERAS
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE SCOT A. SIDERAS ON JULY 31, 2003. THE COURT FILED THIS DOCUMENT ON JULY 31, 2003.