

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Property Tax

ROBERT OVERHOLSER,)	
)	
Plaintiff,)	TC-MD 050040C
)	
v.)	
)	
LINCOLN COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION AND JUDGMENT OF STIPULATION

This matter is before the court upon the written Stipulated Agreement of the parties filed with Plaintiff's Complaint on January 24, 2005. Because the parties are in agreement and pursuant to ORS 305.288(1),¹ the case is ready for judgment. Now, therefore,

IT IS ADJUDGED that the values of the property described as Account R201610 are, as stipulated for the 2004-05 tax year:

Real Market Value (RMV)

Land:	\$ 60,130	
Structures, etc.:	\$ 35,950	
MS	\$ -0-	
Total RMV:	\$ 96,080	
 Maximum Assessed Value:	 \$ 87,350	
 Assessed Value:	 \$ 87,350; and	

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¹ All references to the Oregon Revised Statutes (ORS) are to 2003.

IT IS FURTHER ADJUDGED 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.

Dated this ____ day of March 2005.

DAN ROBINSON
MAGISTRATE

This document is final and may not be appealed. ORS 305.514.

THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN ROBINSON MARCH 21, 2005. THE COURT FILED THIS DOCUMENT MARCH 21, 2005.