

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Property Tax

| | | |
|-------------------------------|---|---|
| HENRY HONER and CATHIE HONER, |) | |
| |) | |
| Plaintiffs, |) | TC-MD 050396D |
| |) | |
| v. |) | |
| |) | |
| LANE COUNTY ASSESSOR, |) | |
| |) | |
| Defendant. |) | DECISION and JUDGMENT OF STIPULATION |

This matter is before the court upon the oral stipulation of the parties made during the case management conference held May 25, 2005. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS ADJUDGED that the real market value of the property described as Account 4229611 is, as stipulated for the 2004-05 tax year:

Improvements: \$76,680;

IT IS FURTHER ADJUDGED that the real market value of property described as Account 1506581 is, as stipulated for the 2004-05 tax year:

| | |
|--------------|-----------------|
| Land: | \$60,000 |
| Improvements | <u>\$28,320</u> |
| Total: | \$88,320; and |

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 shall be promptly paid with statutory interest.

Dated this ____ day of May 2005.

JILL A. TANNER
PRESIDING MAGISTRATE

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

This document was signed by Presiding Magistrate Jill A. Tanner on May 31, 2005 . The Court filed this document on May 31, 2005.