IN THE MAGISTRATE DIVISION

OF THE OREGON TAX COURT

Small Claims

Property Tax

| RUSSELL CRAWFORD, LORA |) | |
|------------------------------------|---|-----------------------|
| CRAWFORD, JAMES BECK, MARCIA |) | |
| BECK, DAN SPALDING, MARY SPALDING, |) | No. 990394E |
| GREGG HARROD, and TERI HARROD, |) | |
| |) | |
| Plaintiffs, |) | |
| |) | |
| V. |) | |
| |) | |
| TILLAMOOK COUNTY ASSESSOR, |) | |
| |) | DECISION AND JUDGMENT |
| Defendant. |) | OF STIPULATION |

This matter is before the court upon the oral stipulation of the parties made

at the status conference on July 27, 2000. Because the parties are in agreement, the case

is ready for judgment. Now, therefore;

IT IS HEREBY ADJUDGED AND DECREED that the real market value of

the property described as Account No. 392520 was, as stipulated for the following tax

years:

| <u>Year</u> | <u>Total Value</u> |
|-------------|--------------------|
| 1998-99 | \$135,000 |
| 1999-2000 | \$ 55,200 |

IT IS FURTHER ADJUDGED AND DECREED that the county shall correct

the assessment and tax rolls to reflect the above values. Any refund due

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DECISION AND JUDGMENT OF STIPULATION

following this correction shall be promptly paid with statutory interest pursuant to

ORS 311.806 and 311.812.

Dated this _____ day of August, 2000.

COYREEN R. WEIDNER MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE COYREEN R. WEIDNER ON AUGUST 3, 2000. THE COURT FILED THIS DOCUMENT ON AUGUST 3, 2000.