

**STATE OF OREGON  
DEPARTMENT OF REVENUE**

In the matter of the appeal of \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**STIPULATION**

Appeal No. \_\_\_\_\_

The petitioner has appealed to the Oregon Department of Revenue concerning the assessment of certain property identified in the \_\_\_\_\_ County records by the accounts listed on the attachment.

The parties agree to the correction of the real market and/or maximum assessed value on the roll(s) as indicated in the attachment to this order.

The basis of this agreement is:

- Sale of the subject property
- Physical appraisal of the property
- Clerical error
- Change in property (fire, flood, landslide, etc.)
- Other (explain): \_\_\_\_\_

**If the difference in real market value is more than 30 percent of the roll value or \$500,000, you must attach a detailed explanation of the basis for the agreement, or a copy of the information used as a basis for the agreement.**

_____ Taxpayer or Representative (print or type)	_____ Taxpayer or Representative (print or type)	_____ County Officer (print or type)
_____ Title (if applicable)	_____ Title (if applicable)	_____ Title (if applicable)
X _____ Signature of Taxpayer or Representative	X _____ Signature of Taxpayer or Representative	X _____ Signature of County Officer
_____ Date	_____ Date	_____ Date

**OPINION AND ORDER**

The parties have entered into a stipulation in this matter. The stipulation properly reflects the real market and maximum assessed value. Jurisdiction is provided by ORS \_\_\_\_\_. **IT IS ORDERED**, that the appropriate county officers correct the tax roll(s) in conformity with the stipulation in this matter. Any excess taxes paid shall be refunded with interest pursuant to ORS 311.806 and ORS 311.812.

Dated and mailed at Salem, Oregon this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_.



OREGON DEPARTMENT OF REVENUE

# ATTACHMENT

Appeal No. \_\_\_\_\_

Account No.
Tax Year

	From	To
Land .....	\$ _____	\$ _____
Improvements .....	\$ _____	\$ _____
Personal property/other ...	\$ _____	\$ _____
<b>TOTAL RMV</b>	\$ _____	\$ _____
<b>TOTAL MAV</b>	\$ _____	\$ _____

Account No.
Tax Year

	From	To
Land .....	\$ _____	\$ _____
Improvements .....	\$ _____	\$ _____
Personal property/other ...	\$ _____	\$ _____
<b>TOTAL RMV</b>	\$ _____	\$ _____
<b>TOTAL MAV</b>	\$ _____	\$ _____

Account No.
Tax Year

	From	To
Land .....	\$ _____	\$ _____
Improvements .....	\$ _____	\$ _____
Personal property/other ...	\$ _____	\$ _____
<b>TOTAL RMV</b>	\$ _____	\$ _____
<b>TOTAL MAV</b>	\$ _____	\$ _____

Account No.
Tax Year

	From	To
Land .....	\$ _____	\$ _____
Improvements .....	\$ _____	\$ _____
Personal property/other ...	\$ _____	\$ _____
<b>TOTAL RMV</b>	\$ _____	\$ _____
<b>TOTAL MAV</b>	\$ _____	\$ _____

Account No.
Tax Year

	From	To
Land .....	\$ _____	\$ _____
Improvements .....	\$ _____	\$ _____
Personal property/other ...	\$ _____	\$ _____
<b>TOTAL RMV</b>	\$ _____	\$ _____
<b>TOTAL MAV</b>	\$ _____	\$ _____