## IN THE OREGON TAX COURT MAGISTRATE DIVISION property Tax

| Defendants.  | ) FINAL DECISION          |
|--|---------------------------|
| State of Oregon,                                   | )                         |
| POLK COUNTY ASSESSOR<br>and DEPARTMENT OF REVENUE, | )                         |
| V.   | )                         |
| Plaintiff,   | )<br>) TC-MD 130554D<br>) |
| DALLAS MILL PROPERTIES LLC,                        | )                         |

The court entered its Decision in the above-entitled matter on July 28, 2014. The court did not receive a request for an award of costs and disbursements (TCR-MD 19) within 14 days after its Decision was entered. The court's Final Decision incorporates its Decision without change.

This matter is before the court on the parties' Stipulation of Real Market Values filed July 28, 2014. Plaintiff filed its Complaint on December 23, 2013, requesting reduction in the real market values of the nine properties at issue. Defendant Department of Revenue filed an Answer including a counterclaim on January 24, 2014. Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that the real market values of the accounts described below for the 2013-14 tax year are:

| Account |                        | Real Market Value |  |
|---------|------------------------|-------------------|--|
| 146670  | Land                   | \$ 15,830         |  |
|         | Machinery & Equipment  | \$ 23,500         |  |
| 146683  | Land                   | \$1,734,060       |  |
|         | Buildings & Structures | \$ 337,000        |  |
| 575075  | Machinery & Equipment  | \$1,776,500       |  |

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| 146667       | Land        | \$  | 4,650    |
|--------------|-------------|-----|----------|
| 146654       | Land        | \$  | 10,240   |
| 509178       | Land        | \$  | 55,650   |
| 338138       | Land        | \$  | 38,360   |
| 146711       | Land        | \$  | 79,860   |
| 150602       | Land        | \$  | 134,570  |
| Total Real M | arket Value | \$4 | ,210,220 |

Dated this \_\_\_\_ day of August 2014.

JILL A. TANNER PRESIDING MAGISTRATE

If you want to appeal this Final Decision, file a Complaint in the Regular Division of the Oregon Tax Court, by <u>mailing</u> to: 1163 State Street, Salem, OR 97301-2563; or by <u>hand delivery</u> to: Fourth Floor, 1241 State Street, Salem, OR.

Your Complaint must be submitted within <u>60</u> days after the date of the Final Decision or this Final Decision cannot be changed.

This Final Decision was signed by Presiding Magistrate Jill A. Tanner on August 14, 2014. The Court filed and entered this Final Decision on August 14, 2014.