

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

EMPIRE BUFFET INC,)	
)	
Plaintiff,)	TC-MD 070615B
)	
v.)	
)	
LANE COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

This case concerns certain personal property identified as Account 5396641. A case management conference was held September 19, 2007. Thereafter, the parties exchanged information. On December 13, 2007, Defendant filed its recommendations. The court issued a Journal Entry on December 17, 2007, stating that if Plaintiff did not object by January 7, 2008, the court would adopt Defendant's recommendations. No response has been received and the matter is now ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that the real market values of the personal property described as Account 5396641 are as follows:

Tax year 2005-06: \$41,250
Tax year 2006-07: \$37,899
Tax year 2007-08: \$33,419;

IT IS FURTHER DECIDED that the 50 percent penalty was properly imposed for tax year 2005-06; and

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IT IS FURTHER DECIDED that Defendant 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 January 2008.

JEFFREY S. MATTSON
MAGISTRATE

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

Your Complaint must be submitted within 60 days after the date of the Decision or this Decision becomes final and cannot be changed.

This document was signed by Magistrate Jeffrey S. Mattson on January 15, 2008. The Court filed and entered this document on January 15, 2008.