

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

EVERGREEN FORMS LLC,)	
)	
Plaintiff,)	TC-MD 130548C
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR)	
and DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendants.)	FINAL DECISION

This matter is before the court on the parties' Stipulation, filed on May 30, 2014.

Plaintiff filed its Complaint on December 18, 2013, appealing the real market value for tax years 2012-13 and 2013-14 for property identified as Accounts R646272 and P647420. (Ptf's Compl at 1-3.) On January 21, 2014, Defendants filed their Answers requesting dismissal of tax year 2012-13 from this appeal. (Def County's Answer at 1; Def's Department's Answer at 1-2.) Following a case management conference, the court dismissed tax year 2012-13 by Order dated March 17, 2014. (Order at 3.)

On May 30, 2014, the parties filed a Stipulation resolving the remaining tax year in this appeal. Because the parties are in agreement, this case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that Defendants' Motions to Dismiss are granted. The Complaint for the 2012-13 tax year is dismissed.

IT IS FURTHER DECIDED that the real market value of property described below is, as stipulated for the 2013-14 tax year:

<u>Account P647420</u>	
Real Market Value:	\$ 10,000
Assessed Value:	\$ 10,000

Account R646272

Real Market Value: \$ 200,000

Assessed Value: \$ 200,000.

IT IS FURTHER DECIDED that, as stipulated by the parties, neither party is awarded attorney fees or costs and disbursements.

Dated this ____ day of June 2014.

DAN ROBINSON
MAGISTRATE

If you want to appeal this Final 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 Final Decision or this Final Decision cannot be changed.

This document was signed by Magistrate Dan Robinson on June 3, 2014. The court filed and entered this document on June 3, 2014.