

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Property Tax

OCEAN BEAUTY SEAFOODS, INC.,)	
)	
Plaintiff,)	No. 000264A
)	
v.)	
)	
CLATSOP COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION OF STIPULATION

This matter is before the court upon the oral stipulation of the parties made at the case management conference on June 1, 2000.

IT IS THE DECISION OF THE COURT that the real market value of property described as the following Account Nos. was, as stipulated for the 1999-2000 tax year;

Personal Property 537601/22855	\$ 26,760
Real Property 8-9-8CB 600/51083	
Land:	\$ 274,314
Improvements:	<u>\$ 198,926</u>
Total:	\$ 473,240
Total Real Market Value	\$ 500,000

IT IS FURTHER DECIDED that the county shall correct the assessment and tax rolls to reflect the above values. Any refund due following this correction is to be promptly paid with statutory interest pursuant to ORS 311.806 and 311.812.

Dated this ____ day of July, 2000.

SCOT A. SIDERAS
PRESIDING MAGISTRATE

IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, FOURTH FLOOR, 1241 STATE ST., SALEM, OR 97310. 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 SCOT A. SIDERAS ON JULY 6, 2000. THE COURT FILED THIS DOCUMENT ON JULY 6, 2000.