

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT

Property Tax

VIRGIL AND CINDY L. SIPES dba Comfort )  
Auto Repair, )  
 ) No. 000330C  
Plaintiffs, )  
 )  
v. )  
 )  
MULTNOMAH COUNTY ASSESSOR, )  
 ) **DECISION OF STIPULATION**  
Defendant. )

This matter is before the court upon the written stipulation of the parties filed on July 19, 2000.

IT IS THE DECISION OF THE COURT that the assessed value of property described as Account No. P-04-49820-00 was, as stipulated for the 1999-2000 tax year;

Assessed Value: \$ 7,945

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 August, 2000.

\_\_\_\_\_  
DAN ROBINSON  
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 DAN ROBINSON ON AUGUST 3, 2000. THE COURT FILED THIS DOCUMENT ON AUGUST 3, 2000.**