

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT  
Property Tax

OCEAN FOODS OF ASTORIA, )  
 )  
 Plaintiff, ) No. 000607E  
 )  
 v. )  
 )  
 COOS COUNTY ASSESSOR, )  
 )  
 Defendant. ) **DECISION OF STIPULATION**

This matter is before the court upon the written stipulation of the parties filed on December 21, 2000. Now, therefore;

IT IS THE DECISION OF THE COURT that the real market value and assessed value of the property described as Account No. 5540.00 was, as stipulated for the 1999-2000 tax year:

Land RMV:	\$ 157,875
Improvements RMV:	<u>\$ 222,125</u>
Total RMV:	\$ 380,000
Assessed:	\$ 380,000

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 shall be promptly paid with statutory interest pursuant to ORS 311.806 and 311.812.

Dated this \_\_\_\_ day of January, 2001.

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COYREEN R. WEIDNER  
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 COYREEN R. WEIDNER ON  
JANUARY 4, 2001. THE COURT FILED THIS DOCUMENT ON JANUARY 4, 2001.**