

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT
Property Tax

CORVALLIS NEIGHBORHOOD HOUSING)
SERVICES,)
)
Plaintiff,) No. 000995F
)
v.)
)
BENTON COUNTY ASSESSOR,)
)
Defendant.) **DECISION OF STIPULATION**

This matter is before the court upon the written stipulation of the parties filed on March 13, 2001.

IT IS THE DECISION OF THE COURT that properties described as Account Nos. 335533, 349552, 349565, 160659, 335504, and 335520 (collectively known as "Pickford/Leonard Apartments"); and Account Nos. 393146, 393159, and 393120 (collectively known as "Larson Commons Apartments") were, as stipulated for the 1999-00 tax year;

1. Plaintiff is a charitable institution and the subject property described as the above account numbers, including parking lots, are actually and exclusively used in the charitable work carried on by such institution.

2. The subject property is entitled to be exempt from ad valorem taxation pursuant to ORS 307.130.

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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 March, 2001.

SALLY L. KIMSEY
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 97301-2563. 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 SALLY L. KIMSEY ON MARCH 21, 2001. THE COURT FILED THIS DOCUMENT ON MARCH 21, 2001.