

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT
Property Tax

TERRA ENTERPRISES, LLC,)	
)	
Plaintiff,)	No. 001072F
)	
v.)	
)	
MARION COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION OF STIPULATION

This matter is before the court upon the written stipulation of the parties filed on November 2, 2000.

IT IS THE DECISION OF THE COURT that the property described as Account Nos. R20441 and R20442 shall be reinstated back to farm use special assessment, as stipulated for the 2000-2001 tax year.

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 November, 2000.

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 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 SALLY L. KIMSEY ON NOVEMBER 17, 2000. THE COURT FILED THIS DOCUMENT ON NOVEMBER 17, 2000.