IN THE MAGISTRATE DIVISION OF THE OREGON TAX COURT Small Claims Property Tax

COLUMBIA HEART INC. fka Medicomm Corporation, dba Cardio Graphics,))
Plaintiff,) No. 001092B
V.))
MULTNOMAH COUNTY ASSESSOR,	,)
Defendant.	DECISION AND JUDGMENTOF STIPULATION

This matter is before the court upon the written stipulation of the parties filed on May 21, 2001. Because the parties are in agreement, the case is ready for judgment. Now, therefore;

IT IS HEREBY ADJUDGED AND DECREED that the values of the property described as Account No. P-07-04064-35 were, as stipulated for the following tax years:

 Supplies:
 \$ 1,000

 All Other Equipment:
 \$ 64,820

 Total RMV:
 \$ 65,820

 Assessed Value:
 \$ 65,820

<u>1998-99</u>

1997-98

Supplies: \$ 1,000

All Other Equipment: \$ 72,450

Total RMV: \$ 73,450

Assessed Value: \$ 73,450

<u>1999-00</u>

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 Supplies:
 \$ 1,000

 All Other Equipment:
 \$ 87,140

 Total RMV:
 \$ 88,140

 Assessed Value:
 \$ 88,140

IT IS FURTHER ADJUDGED AND DECREED 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 June, 2001.	
	JEFF MATTSON
	MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE JEFF MATTSON ON JUNE 4, 2001. THE COURT FILED THIS DOCUMENT ON JUNE 4, 2001.