

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT  
Property Tax

NEWPORT MARINE CO.,	)	
	)	
Plaintiff,	)	No. 001248C
	)	
v.	)	
	)	
LINCOLN COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION OF STIPULATION</b>

This matter is before the court upon the written stipulation of the parties filed on January 31, 2001.

IT IS THE DECISION OF THE COURT that the real market and maximum assessed values for the 1994-95 through 1999-2000 tax years shall be revised as follows-

Account No. R510864	RMV	MAV
1994-95	\$ 20,000	\$ 20,000
1995-96	\$ 20,000	\$ 20,000
1996-97	\$ 20,000	\$ 20,000
1997-98	\$ 20,000	\$ 18,000
1998-99	\$ 20,000	\$ 18,540
1999-00	\$ 20,000	\$ 19,100

IT IS FURTHER DECIDED that the county shall correct the assessment and tax

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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 February, 2001.

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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 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 DAN ROBINSON ON FEBRUARY 6, 2001. THE COURT FILED THIS DOCUMENT ON FEBRUARY 6, 2001.**