

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

THE SOCIETY OF THE SISTERS OF THE HOLY NAMES OF JESUS AND MARY,)	
)	
Plaintiff,)	No. 001250A
)	
v.)	
)	
CLACKAMAS COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION OF STIPULATION

This matter is before the court upon the stipulation of the parties. The terms of their agreement are set out in their Joint Motion For Stipulated Judgment, as filed on October 28, 2002.

Under the terms of their motion, the Decision of this court is as follows:

1. All properties within the boundaries¹ of Tax Lot 00300 are taxable, except Condominium Unit "B" and the Marie Rose Health Center.
2. The tax exemption secured by the application filed by Plaintiff on January 16, 1991, shall continue in effect with regard to Condominium Unit "B".
3. The tax exemption secured by the application filed by Plaintiff on January 16, 1991, shall continue in effect with regard to the Marie Rose Health Center.
4. The tax exemption secured by the application filed by Plaintiff on January 16, 1991, is found to have continuously qualified Tax Lots 00401 and 00402 for exemption. Plaintiff is found to have waived any claim to interest on the reimbursement of taxes previously paid upon these tax lots when these lands were disqualified from exemption by Defendant. Defendant shall not pay for any interest on the refund of taxes previously paid.

¹As set forth in the as-built survey prepared for Mary's Woods at Marylhurst, Inc. by WRG, dated February, 2002.

IT IS FURTHER DECIDED that Defendant shall correct the assessment and tax rolls to reflect the above values. Any refund due following this correction shall be promptly paid. The statutory interest otherwise due under ORS 311.806 and ORS 311.812 shall not be calculated on any refund of taxes previously paid on Tax Lots 00401 and 00402.

Dated this ____ day of November, 2002.

SCOT A. SIDERAS
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 SCOT A. SIDERAS ON NOVEMBER 22, 2002. THE COURT FILED THIS DOCUMENT ON NOVEMBER 22, 2002.