

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

ATLANTIC RICHFIELD CO., and)	
RICHFIELD OIL CORP.,)	
)	
Plaintiffs,)	No. 010627B
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION OF STIPULATION

This matter is before the court upon the written stipulation of the parties filed September 26, 2002. Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that the real market and assessed values of the property described as the following Account Nos. were, as stipulated for the 2000-2001 tax year:

	<u>RMV</u>	<u>Assessed Value</u>
Account No. R323779	No Change	\$ 66,910
Account No. R323771	No Change	\$ 315,820
Account No. R323758	No Change	\$ 174,290
Account No. R498331		
Land:	\$ 100	\$ 13,759,920
Improvements:	<u>\$ 3,750,750</u>	
Total:	\$3,750,850	

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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 with statutory interest pursuant to ORS 311.806 and ORS 311.812.

Dated this ____ day of October, 2002.

JEFF MATTSON
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 JEFF MATTSON ON OCTOBER 28, 2002. THE COURT FILED THIS DOCUMENT ON OCTOBER 28, 2002.