

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

D. LANCE DAVIS JR. and NORTHWEST)	
ROCK, INC.,)	
)	
Plaintiffs,)	No. 011141D
)	
v.)	
)	
POLK COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION OF STIPULATION

This matter is before the court upon the written stipulation of the parties filed on April 18, 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 value of the personal property described as Account No. PP-60031 was, as stipulated for the 1998-1999, 1999-2000, 2000-2001 and 2001-2002¹ tax years:

Tax Year:	<u>1998-1999</u>	<u>1999-2000</u>	<u>2000-2001</u>	<u>2001-2002</u>
Personal Property:	<u>\$216,398</u>	<u>\$286,172</u>	<u>\$268,959</u>	<u>\$238,373</u>
Total:	\$216,398	\$286,172	\$268,959	\$238,373
Penalty:			\$2,745.81	

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

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¹As stated on the signed stipulation agreement, Plaintiff amended its Complaint to include tax year 2001-2002. Defendant did not object.

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 May, 2002.

JILL A. TANNER
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 JILL A. TANNER ON MAY 6, 2002. THE COURT FILED THIS DOCUMENT ON MAY 6, 2002.