

FILED
MAGISTRATE DIVISION
OREGON TAX COURT
02 JUN 11 AM 9:54

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Property Tax

OREGON DEPT. OF FISH AND WILDLIFE, | Case No. 011160A

Plaintiff,

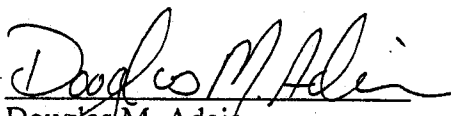
v.

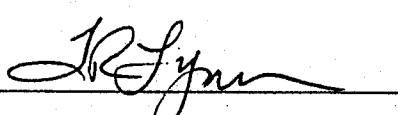
STIPULATED JUDGMENT

WASCO COUNTY ASSESSOR,

Defendant.

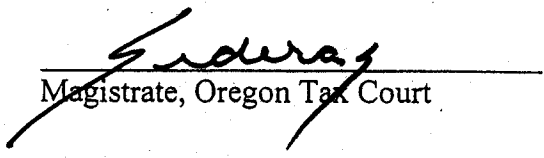
Plaintiff, Oregon Department of Fish and Wildlife ("ODFW"), has appealed defendant's issuance of an omitted property assessment for the 2000-01 tax year for Wasco County account number 16569. The parties have agreed that the subject property is leased by The Port of The Dalles, an exempt entity, to ODFW, also an exempt entity, at a below-market rate. Therefore, in accordance with ORS 307.166, the property is exempt from ad valorem taxation for the 2000-01 tax year.


Douglas M. Adair
Of Attorneys for Plaintiff ODFW


for Defendant Wasco County

WHEREFORE, IT IS HEREBY ORDERED that the Wasco County assessment records that are the subject of this appeal be corrected to reflect this agreement with appropriate refunds or billing adjustments as provided by law.

Dated this 11th day of June, 2002.


Magistrate, Oregon Tax Court