

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

BANKS LUMBER CO., INC.,)	
)	
Plaintiff,)	No. 011163D
)	
v.)	
)	
COLUMBIA COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION OF STIPULATION

This matter is before the court upon the written and oral stipulation of the parties filed by Defendant on May 10, 2002. In Defendant's letter to the court, Mr. Tom Linhares, Columbia County Assessor, wrote that Plaintiff's representative, Mr. Mark Laukkanen, agreed to Defendant's proposed settlement. 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 property described as Account No. 01-14 4231-000-00300 was, as stipulated for the 1996-1997, 1997-1998, 1998-1999, 1999-2000 and 2000-2001 tax years:

	1996-1997	1997-1998	1998-1999	1999-2000	2000-2001
Total:	\$32,500	\$29,250	\$30,120	\$31,020	\$31,950

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 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 23, 2002. THE COURT FILED THIS DOCUMENT ON MAY 23, 2002.