

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

OREGON FREEZE DRY, INC.,)
)
 Plaintiff,) No. 011240D
)
 v.)
)
 LINN COUNTY ASSESSOR and)
 DEPARTMENT OF REVENUE,)
 STATE OF OREGON,)
)
 Defendants.) **DECISION OF STIPULATION**

This matter is before the court upon the written stipulation of the parties filed October 31, 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 values of the property described as Account Nos. R0145595, R0124228, and P544300 were, as stipulated for the 2001-2002 tax year:

Account No. R0145595:

Land:	\$ 272,150
Improvements:	\$10,376,330
Less: Economic Obsolescence:	<u>(\$ 1,661,850)</u>
Total:	\$ 8,986,630

Account No. R0124228:

Land:	\$ 1,794,550
Improvements:	\$13,759,160
Less: Economic Obsolescence:	<u>(\$ 2,064,500)</u>
Total:	\$ 13,489,210

Account No. P544300

Personal Property	\$1,518,790
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IT IS FURTHER DECIDED that the county 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 November, 2002.

JILL A. TANNER
PRESIDING 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 NOVEMBER 25, 2002. THE COURT FILED THIS DOCUMENT ON NOVEMBER 25, 2002.