

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

ROUGH & READY LUMBER CO,)	
)	
Plaintiff,)	No. 011249F
)	
v.)	
)	
JOSEPHINE COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION OF STIPULATION

This matter is before the court upon the written stipulation of the parties filed December 19, 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 property described as Account No. R331822 was, as stipulated for the 2001-02 tax year:

Land:		\$ N/A
Improvements:		<u>\$ 2,200,000</u>
Total:		\$ 2,200,000

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 January, 2003

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE SALLY L. KIMSEY ON
JANUARY 30, 2003. THE COURT FILED THIS DOCUMENT ON JANUARY 30, 2003.**