

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

MCMENAMINS INC., )  
 )  
 Plaintiff, ) No. 020099F  
 )  
 v. )  
 )  
 WASHINGTON COUNTY ASSESSOR, )  
 )  
 Defendant. ) **DECISION OF STIPULATION**

This matter is before the court upon the written stipulation of the parties made during the mediation session held October 9, 2002. As part of their express settlement, the parties agree to cooperate with this property's assessment process through at least the 2006-07 tax year. They particularly agree that during that interim, the RMV will be based on an appropriate income analysis (and other approaches) regardless of the adjudicated value statute (ORS 309.115). Plaintiff also agrees to timely provide pertinent financial data as requested by Defendant.

Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that the total real market value (RMV) of the property described as Account No. R748793 was, as stipulated for the 2001-02 tax year:

RMV Land	\$2,775,000
RMV Improvements	<u>\$1,025,000</u>
RMV Total:	\$ 3,800,000

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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 November, 2002.

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JEFF MATTSON  
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 JEFF MATTSON ON NOVEMBER 22, 2002. THE COURT FILED THIS DOCUMENT ON NOVEMBER 22, 2002.**