

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

ST. HELENS PROPERTIES, LLC an Oregon)
limited Liability Company,)
)
Plaintiff,) No. 020208E
)
v.)
)
COLUMBIA COUNTY ASSESSOR,)
)
Defendant.) **DECISION OF STIPULATION**

This matter is before the court upon the written stipulation of the parties made pursuant to a mediation session held September 10, 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 (RMV) of the property described as Account No. 4104-030-00902 was, as stipulated for the 2001-02 tax year:

RMV Total: \$1,865,200

IT IS FURTHER DECIDED that Defendant may allocate between land and improvements as deemed appropriate.

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.

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
DECISION OF STIPULATION CASE NO. 020208E**

NOVEMBER 20, 2002. THE COURT FILED THIS DOCUMENT ON NOVEMBER 20, 2002.