IN THE OREGON TAX COURT MAGISTRATE DIVISION Property Tax

ROSS BROTHERS & CO., INC.,)
Plaintiff,)) No. 020944F
V.	
WASCO COUNTY ASSESSOR,	
Defendant.) DECISION OF STIPULATION

This matter is before the court upon the written stipulation of the parties filed

November 25, 2002. Because the parties are in agreement, the case is ready for

decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that the values of the property described

as Account No. 16784 were, as stipulated for the 2000-2001 and 2001-02 tax years:

2000-2001

Real Market Value (RMV):	\$ 196,410
Taxable Assessed Value (TAV):	\$ 182,660

2001-2002

Real Market Value (RMV):	\$ 179,930
Taxable Assessed Value (TAV):	\$ 179,930

IT IS FURTHER DECIDED that Defendant shall correct the assessment and tax

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rolls to reflect the above values. Any refund due following this correction shall be

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promptly paid with statutory interest pursuant to ORS 311.806 and ORS 311.812.

Dated this _____ day of December, 2002.

SALLY L. KIMSEY 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 SALLY L. KIMSEY ON DECEMBER 12, 2002. THE COURT FILED THIS DOCUMENT ON DECEMBER 12, 2002.