

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

CSL PROPERTIES, INC.,)
)
Plaintiff,) No. 020972F
)
v.)
)
CLACKAMAS COUNTY ASSESSOR,)
)
Defendant.) **DECISION OF STIPULATION**

This matter is before the court upon the oral stipulation of the parties made at the status conference on October 29, 2002. Steve Mozinski, Vice President of CSL Properties, Inc., appeared for Plaintiff. Suzanne Warman, Senior Appraiser, appeared for Defendant.

Based on a letter dated October 23, 2002, from Michael E. Kohlhoff, Wilsonville City Attorney, the City of Wilsonville accepted the dedication of the subject property as a park when Plat No. 1998-133 was filed. Plat No. 1998-133 was approved in November 1998. Thus, the parties agree that the property should be exempt from taxation starting with the 1999-2000 tax year, because it "was dedicated to the City of Wilsonville for park usage." (Def's Oct 23, 2002, Ltr) Because the parties are in agreement, the case is ready for decision. Defendant made the agreement pursuant to its authority under ORS 311.795 (1999). Now, therefore,

IT IS THE DECISION OF THIS COURT that the property described as Account No. 01769688 was exempt from taxation as a public park, as stipulated for the 1999-2000 through 2001-02 tax years.

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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.

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 NOVEMBER 25, 2002. THE COURT FILED THIS DOCUMENT ON NOVEMBER 25, 2002.