

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Property Tax

RONALD R. JOHANSEN D.C.)	
dba Chiropractic Life Center,)	
)	
Plaintiff,)	TC-MD 040669C
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	DECISION and JUDGMENT OF
Defendant.)	STIPULATION

This matter is before the court upon the written Stipulation of the parties filed on October 29, 2004. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS ADJUDGED that the values of the property described as Account P417697 are, as stipulated for the 2003-04 tax year:

Non-inventory Supplies:	\$ 350
Libraries:	\$ 280
All Other Property	<u>\$ 32,200</u>
Total RMV:	\$ 32,830

Assessed Value: \$ 32,830; and

IT IS FURTHER ADJUDGED that the county 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.

Dated this ____ day of November 2004.

DAN ROBINSON
MAGISTRATE

THIS DOCUMENT IS FINAL AND MAY NOT BE APPEALED. ORS 305.514. THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN ROBINSON NOVEMBER 8, 2004. THE COURT FILED THIS DOCUMENT NOVEMBER 8, 2004.