



IT IS THE FURTHER DECISION OF THE COURT that the conclusion remains unchanged from the Decision entered April 13, 2006, and that Plaintiffs' appeal is denied.

Dated this \_\_\_\_\_ day of May 2006.

---

SCOT A. SIDERAS  
MAGISTRATE

***If you want to appeal this Decision, file a Complaint in the Regular Division of the Oregon Tax Court, by mailing to: 1163 State Street, Salem, OR 97301-2563; or by hand delivery to: Fourth Floor, 1241 State Street, Salem, OR.***

***Your Complaint must be submitted within 60 days after the date of the Decision entered on April 13, 2006, or this Decision becomes final and cannot be changed.***

***This document was signed by Magistrate Scot A. Sideras on May 1, 2006 . The Court filed and entered this document on May 1, 2006.***