

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT
Property Tax

EVERGREEN COURT FOR RETIREMENT)
LIVING, INC. and ST. CATHERINE'S)
RESIDENCE, INC.,)
)
Plaintiffs,) No. 982343B
)
v.)
)
COOS COUNTY ASSESSOR,)
)
Defendant.) **DECISION OF STIPULATION**

This matter is before the court upon the written stipulation of the parties filed on December 14, 2000.

IT IS THE DECISION OF THE COURT that the real market value of property described as Account No. 55096.00 was, as stipulated for the 1996-97 tax year;

Land:	\$ 185,975
Improvements:	<u>\$2,371,691</u>
Total:	\$2,557,666

IT IS FURTHER DECIDED that this case is hereby reactivated.

IT IS FURTHER DECIDED that the county shall correct the assessment and tax rolls to reflect the above values. Any refund due following this correction is to be promptly paid with statutory interest pursuant to ORS 311.806 and 311.812.

Dated this ____ day of January, 2001.

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 97310. 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
JANUARY 4, 2001. THE COURT FILED THIS DOCUMENT ON JANUARY 4, 2001.**