

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Property Tax

TIME OIL CO.,)	
)	
Plaintiff,)	No. 990425E (Control)
)	990426E;990427E;
v.)	990449E
)	
WASHINGTON COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION OF STIPULATION

This matter is before the court upon the written stipulation of the parties filed on August 7, 2000, and plaintiff's Motion to Dismiss Case No. 990426E filed on August 28, 2000.

IT IS THE DECISION OF THE COURT that the real market values of the property described as Account Nos. R513117, R804632 and R402601 were, as stipulated for the 1998-99 tax year;

Account No. R402601

Land:		\$	1,000
Improvements:		\$	<u>164,390</u>
Total:	\$		165,390

Account No. R804632

Land:		\$	1,000
Improvements:		\$	<u>1,000</u>
Total:		\$	2,000

Account No. R513117

Land:		\$	167,840
Improvements:		\$	<u>214,350</u>
Total:		\$	382,190

IT IS FURTHER DECIDED that plaintiff's Motion to Dismiss Case No. 990426E (Acct. No. R451308) is granted.

IT IS FURTHER DECIDED that this case is hereby reactivated so that a Decision may be entered in this matter.

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 September, 2000.

COYREEN WEIDNER
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 COYREEN R. WEIDNER ON SEPTEMBER 19, 2000. THE COURT FILED THIS DOCUMENT ON SEPTEMBER 19, 2000.