

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT  
Property Tax

TIME OIL COMPANY, )  
 )  
 Plaintiff, ) No. 990657E  
 )  
 v. )  
 )  
 CLACKAMAS COUNTY ASSESSOR, )  
 )  
 Defendant. ) **DECISION OF STIPULATION**

This matter is before the court upon the written stipulation of the parties filed on February 5, 2001.

IT IS THE DECISION OF THE COURT that the real market value of property described as Account No. 00115770 was, as stipulated for the 1998-99 tax year;

Land:	\$ 37,250
Improvements:	<u>\$ 345,710</u>
Total:	\$ 382,960

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 February, 2001.

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JILL A. TANNER  
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 JILL A. TANNER ON FEBRUARY 13, 2001. THE COURT FILED THIS DOCUMENT ON FEBRUARY 13,**

**2001.**