

IN THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON

ORDER NUMBER  
03-1-6-16

) IN THE MATTER OF A REFUND TO **PASSED**  
)  
) RADIOLOGY ASSOCIATES, PC PTNR DBA  
)  
) OREGON IMAGING CENTER IN THE  
)  
) AMOUNT OF \$19,541.10

WHEREAS the following property tax accounts have been charged or have paid property taxes in excess of the correct amount, as indicated, and

WHEREAS a refund of these taxes, with interest, as appropriate, should be made to Radiology Associates, PC PTNR dba Oregon Imaging Center, now therefore be it,

ORDERED that the Lane County Departments of Assessment and Taxation and Management Services take such action as is necessary and proper to refund to Radiology Associates, PC PTNR dba Oregon Imaging Center, the taxes and interest indicated from the unsegregated funds.

**CLERICAL ERROR CORRECTION**

**2002-2003 TAX YEAR**

Account #5553621	\$ 19,157.94 Tax Refund	
Radiology Associates, PC PTNR dba	383.16 Interest Refund	\$ 19,541.10
Oregon Imaging Center		
1200 Hilyard Street, Suite 330		
Eugene, OR 97401		

TOTAL REFUND: \$ 19,541.10

DATED this 6th day of January, 2003

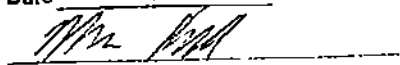


APPROVED AS TO FORM

Chair

Date 12-24-02 lane county

Lane County Board of Commissioners

  
OFFICE OF LEGAL COUNSEL  
01/15/2003



## M E M O R A N D U M

TO: Board Of County Commissioners

FROM: Angela M. Smith, Taxation Manager *A.M.S.*  
Lane County Department of Assessment & Taxation

SUBJECT: Assessor's Personal Property Account Number 5553621  
Radiology Associates, PC PTNR dba Oregon Imaging Center

DATE: December 24, 2002

---

Radiology Associates, PC PTNR dba Oregon Imaging Center owns personal property located at 860 Belt Line Road in Springfield, Oregon. They also lease medical equipment from Citicorp Leasing, Inc. Radiology Associates, PC PTNR dba Oregon Imaging Center reported equipment it leases from Citicorp Leasing, Inc. on their 2002-2003 Personal Property Return. Citicorp Leasing, Inc. also filed a Personal Property Return for the 2002-2003 tax year for the same assets. Property taxes on leased equipment/property should only be charged to the leasing company and Citicorp Leasing, Inc. was correct in their filing and thus a double assessment of the equipment was created. This double assessment on Radiology Associates, PC PTNR dba Oregon Imaging Center's account number 5553621 has since been corrected and the assessed value has been lowered.

In October, 2002, the Department of Assessment and Taxation sent a tax statement for the fiscal year 2002-2003 to the owner of record for the property, Radiology Associates, PC PTNR dba Oregon Imaging Center. The taxpayer sent a full payment on November 4, 2002. The payment was processed by the Department of Assessment and Taxation on November 4, 2002.

Due to the above circumstances, the Department of Assessment and Taxation needs to refund per Oregon Revised Statute 311.806(b) the tax amount of \$19,157.94 and statutory refund interest in the amount of \$383.16 computed through January 15, 2003 for a total refund of \$19,541.10. The refund is being issued to the owner of record Radiology Associates, PC PTNR dba Oregon Imaging Center.

01/15/2003

PAGE 2 OF 2

BCC #1

IN THE MATTER OF A REFUND TO RADIOLOGY  
ASSOCIATES, PC PTNR DBA OREGON IMAGING CENTER  
IN THE AMOUNT OF \$19,541.10