

W. S. B. I.

IN THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON

ORDER NUMBER ) IN THE MATTER OF A REFUND TO )  
) SIERRA PINES, LTD )  
) )  
) IN THE AMOUNT OF \$182,849.15 )

WHEREAS the following property tax account has been charged or has 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 Sierra Pines, LTD, 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 Sierra Pines, Ltd., the taxes and interest indicated from the unsegregated funds.

MAGISTRATE APPEAL

2009 & 2010 TAX YEAR

Account Number 1668613  
Sierra Pines, Ltd  
c/o 121 SW Morrison St.  
Portland, OR 97204

\$ 168,663.90  
14,185.25

Tax Refund  
Interest Refund

TOTAL REFUND: \$182,849.15

ADOPTED this \_\_\_\_\_ day of April, 2011

\_\_\_\_\_  
Faye Stewart, Chair  
Lane County Board of Commissioners

APPROVED AS TO FORM

Date 3-23-11 lane county

[Signature]  
OFFICE OF LEGAL COUNSEL #1

JAN 21 2011

Acct # #1795416, #1668613 + #5554273  
Years 2009-10  
Contact Royanne Daves

FILED  
MAGISTRATE DIVISION  
OREGON TAX COURT

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IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT  
(Property Tax)

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STATE COURT ADMINISTRATOR

SIERRA PINE LTD.,  
Plaintiff,  
vs.  
DEPARTMENT OF REVENUE,  
State of Oregon, and LANE COUNTY  
ASSESSOR,  
Defendants.

Case No. TC-MD 091639B

STIPULATED GENERAL JUDGMENT  
(2009-10 Tax Year)

BASED UPON the stipulation of the parties as evidenced by the signatures of the parties, or their respective attorneys, appearing below, now, therefore,

IT IS HEREBY ADJUDGED as follows:

1. The real market value of the improvements of the real property identified in the records of the Lane County Assessor as Account No. 1668613 shall be reduced to a real market value of \$9,460,000 for the 2009-10 tax year. The value of the land in Account No. 1668613 shall remain the same. *(Reduced)*

2. The real market value of the improvements of the real property identified in the records of the Lane County Assessor as Account No. 1795416 shall be reduced to a real market value of \$1,540,000 for the 2009-10 tax year. *(Reduce)*

3. The real market value of the personal property identified in the records of the Lane County Assessor as Account No. 5554273 shall remain unchanged.

4. The Lane County Assessor, the Oregon Department of Revenue, and any other appropriate state or county official responsible for the valuation and assessment of the plaintiff's real property in this case are ordered to correct the 2009-10 tax roll to reflect the reductions in the real market value of the plaintiff's real property as stipulated to by the parties and as ordered by the court

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SCANNED 1/25/11

*Industrial - RMV (improvements)*

1 and to pay promptly to plaintiff any tax refunds owing to plaintiff, together with the applicable  
2 statutory interest, resulting from this judgment.

3 3. Each party shall bear its own costs, disbursements and fees in this case.

4 DATED this 20<sup>th</sup> day of JANUARY, 2011.

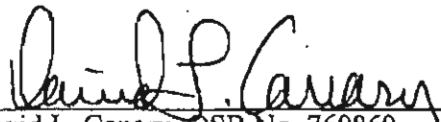
5  
6 OREGON TAX COURT

7   
8 JUDGE

9 IT IS SO STIPULATED AND AGREED:

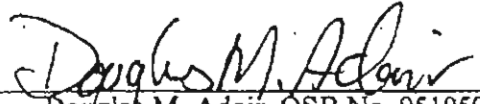
10 SIERRA PINE LTD.

11  
12 By

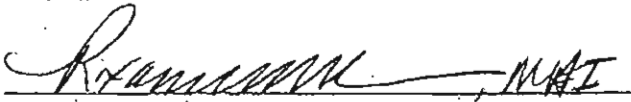
  
13 David L. Canary, OSB No. 760869  
14 Garvey Schubert Barer  
15 Of Attorneys for Plaintiff

16 OREGON DEPARTMENT OF REVENUE

17 By

  
18 Douglas M. Adair, OSB No. 951959  
19 Senior Assistant Attorney General  
20 Attorney for Oregon Department of Revenue

21 LANE COUNTY ASSESSOR



22 Position: Appraisal Supervisor

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