

W. J. B. I.

# MEMORANDUM



TO: Board of County Commissioners

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

SUBJECT: Refund to Willamette Industries  
Assessor's Account Number 0459287  
2001-2002 and 2002-2003 Tax Years

DATE: October 17, 2003

The Oregon Tax Court - Magistrate Division in Judgment No. TC-MD 011231B has corrected the real market value of the improvement on the referenced account for the 2001-2002 tax year. Accordingly, the Department of Assessment and Taxation has reduced the improvement value on the assessment and tax roll for the 2001-2002 tax year. In October, 2001, the Department of Assessment and Taxation sent a tax statement for the fiscal year 2001-2002 to the owner of record for the property, Willamette Industries. Willamette Industries sent a full payment, net of the applicable discount, on November 15, 2001 which was processed in our office on November 19, 2001. The reduction in value per the Oregon Tax Court - Magistrate Division Judgment No. TC-MD 011231B also resulted in a reduction of tax and results in a refund.

In addition, pursuant to Oregon Revised Statute 309.115 which directs the Department of Assessment and Taxation "to correct the real market value entered on the assessment and tax rolls for the five assessment years next following the year for which the order is entered..." the Department of Assessment and Taxation has reduced the improvement value for the 2002-2003 tax year. 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, Willamette Industries. Willamette Industries sent in a full payment, net of the applicable discount, on November 15, 2002. The payment was processed in our office on November 18, 2002. The reduction in value per ORS 309.115 also results in a reduction of tax and requires a refund.

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 \$16,607.04 and statutory interest computed through November 15, 2003 in the amount of \$3,985.69 for a refund of \$20,592.73 for the 2001-2002 tax year. Also to be refunded the tax amount of \$14,826.67 and statutory interest computed through November 15, 2003, in the amount of \$1,779.20, for a refund of \$16,605.87 for the 2002-2003 tax year. The total refund for both tax years is \$37,198.60 and is being issued to Willamette Industries.

11/15/2003

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BCC #3

IN THE MATTER OF A REFUND TO WILLAMETTE INDUSTRIES  
IN THE AMOUNT OF \$37,198.60

IN THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON

ORDER NUMBER ) IN THE MATTER OF A REFUND TO ) ) WILLAMETTE INDUSTRIES ) ) AMOUNT OF \$37,198.60

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 Willamette Industries, 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 Willamette Industries, the taxes and interest indicated from the unsegregated funds.

OREGON TAX COURT – MAGISTRATE DIVISION

2001-2002 TAX YEAR


Account Number 0459287 \$ 16,607.04 Tax Refund  
Willamette Industries 3,985.69 Interest Refund \$ 20,592.73  
1300 SW Fifth Avenue; Suite 3800  
Portland, OR 97201

2002-2003 TAX YEAR

Account Number 0459287 \$ 14,826.67 Tax Refund  
Willamette Industries 1,779.20 Interest Refund \$ 16,605.87  
1300 SW Fifth Avenue; Suite 3800  
Portland, OR 97201

TOTAL REFUND: \$ 37,198.60

DATED this \_\_\_\_\_ day of November, 2003

APPROVED AS TO FORM  
ate 10-26-03 lane county  
  
OFFICE OF LEGAL COUNSEL

\_\_\_\_\_  
Peter Sorenson, Chair  
Lane County Board of Commissioners

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

FILED  
MAGISTRATE DIVISION  
OREGON TAX COURT  
03 AUG -6 AM 10: 57

WILLAMETTE INDUSTRIES,	)	
	)	
Plaintiff,	)	TC-MD 011231B
	)	
v.	)	
	)	
LANE COUNTY ASSESSOR and	)	
DEPARTMENT OF REVENUE,	)	
STATE OF OREGON,	)	
	)	
Defendants.	)	<b>JUDGMENT OF STIPULATION</b>

This matter is before the court upon the written stipulation of the parties.

IT IS ADJUDGED AND DECREED that the value of property described as Account 0459287 was, as stipulated for the 2001-02 tax year:

Land:	\$ 1,860,160
Improvements:	\$ <u>8,752,340</u>
Total:	\$ 10,612,500

IT IS FURTHER ADJUDGED AND DECREED that all other terms and conditions contained in the stipulation document filed June 23, 2003, shall be given full and complete effect.

IT IS FURTHER ADJUDGED AND DECREED that the county 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.

Dated this 6<sup>th</sup> day of August, 2003.

  
 \_\_\_\_\_  
 JEFF MATTSON  
 MAGISTRATE

JUDGMENT OF STIPULATION TC-MD 011231B

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