

W. J. B. 3,

IN THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON

ORDER NUMBER)	IN THE MATTER OF A REFUND TO
)	
)	ARIKI-OREGON LTD
)	
)	IN THE AMOUNT OF \$135,500.69

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

WHEREAS a refund of these taxes, with interest, as appropriate, should be made to Ariki-Oregon 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 Ariki-Oregon LTD, the taxes and interest indicated from the unsegregated funds.

OREGON DEPARTMENT OF REVENUE

1999-2000 TAX YEAR

Account Number 0783645	\$	31,910.97 Tax Refund	
Ariki-Oregon LTD		6,382.19 Delinquent Interest	
c/o 777 High Street, Suite 150		9,573.29 Interest Refund	\$ 47,866.45
Eugene, OR 97401			

OREGON DEPARTMENT OF REVENUE

2000-2001 TAX YEAR

Account Number 0783645	\$ 32,976.62	Tax Refund	
Ariki-Oregon LTD	1,319.07	Delinquent Interest	
c/o 777 High Street, Suite 150	9,892.99	Interest Refund	\$ 44,188.68
Eugene, OR 97401			

2001-2002 TAX YEAR

Account Number 0783645	\$ 34,389.62	Tax Refund	
Ariki-Oregon LTD	7,336.46	Delinquent Interest	
c/o 777 High Street, Suite 150	1,719.48	Interest Refund	\$ 43,445.56
Eugene, OR 97401			

TOTAL REFUND: \$ 135,500.69

DATED this _____ day of November, 2003

Peter Sorenson, Chair
Lane County Board of Commissioners

APPROVED AS TO FORM

Date 10-26-03 lane county


OFFICE OF LEGAL COUNSEL

State of Oregon
DEPARTMENT OF REVENUE

In the Matter of the Appeal of

Appeal # 02-0160A

ARIKI-OREGON LTD

STIPULATION

Petitioner(s) has/have appealed to the Department of Revenue concerning the assessment of certain property identified in the Lane County records by the accounts listed on the attachment(s).

The parties agree to the correction of the real market value on the roll(s) as indicated on the attachment to this order. The basis of this agreement is:

- Sale of the subject property
- Physical appraisal of the subject property
- Clerical error
- Change in property (fire, flood, landslide, etc.)
- Other (explain): _____

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PROPERTY TAX DIVISION
DEPARTMENT OF REVENUE

The parties to this stipulation agree that entering into this stipulation is not an admission of any fact or law by any party and that any such admission is expressly denied. The parties further agree that this stipulation does not establish any factual or legal precedence.

The parties to this stipulation agree that no party will ask for or be awarded any costs or attorney fees relating to this proceeding.

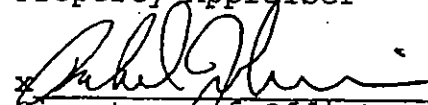
David E. Carmichael
Representative

Rick Jakious
County Officer

Attorney for Petitioner

Property Appraiser


Signature of Petitioner
Date: 6-17-03


Signature of Officer
Date: 6/17/03

OPINION AND ORDER

The parties have entered into a Stipulation in this matter. The Stipulation properly reflects real market value. Jurisdiction is provided by ORS 306.115. IT IS ORDERED, that the appropriate county officers correct the tax roll(s) in conformity with the Stipulation in this matter. Any excess taxes paid shall be refunded with interest pursuant to ORS 311.806 and ORS 311.812.

Dated and mailed at Salem, Oregon this 26th day of June 2003.


Department of Revenue

		FROM	TO
ACCOUNT NO. 1486735	Land	\$ 264,780	\$ 188,000
	Improvements	<u>\$ 0</u>	<u>\$ 0</u>
TAX YEAR 1999-00	Total	<u>\$ 264,780</u>	<u>\$ 188,000</u>
		=====	=====
ACCOUNT NO. 1486735	Land	\$ 246,250	\$ 188,000
	Improvements	<u>\$ 0</u>	<u>\$ 0</u>
TAX YEAR 2000-01	Total	<u>\$ 246,250</u>	<u>\$ 188,000</u>
		=====	=====
ACCOUNT NO. 1486735	Land	\$ 268,412	\$ 188,000
	Improvements	<u>\$ 0</u>	<u>\$ 0</u>
TAX YEAR 2001-02	Total	<u>\$ 268,412</u>	<u>\$ 188,000</u>
		=====	=====
ACCOUNT NO. 0783645	Land	\$5,992,800	\$2,125,430
	Improvements	<u>\$ 374,570</u>	<u>\$ 374,570</u>
TAX YEAR 1999-00	Total	<u>\$6,367,370</u>	<u>\$2,500,000</u>
		=====	=====
ACCOUNT NO. 0783645	Land	\$6,292,440	\$2,163,670
	Improvements	<u>\$ 336,330</u>	<u>\$ 336,330</u>
TAX YEAR 2000-01	Total	<u>\$6,655,770</u>	<u>\$2,500,000</u>
		=====	=====
ACCOUNT NO. 0783645	Land	\$5,914,893	\$2,158,470
	Improvements	<u>\$ 341,530</u>	<u>\$ 341,530</u>
TAX YEAR 2001-02	Total	<u>\$6,256,423</u>	<u>\$2,500,000</u>
		=====	=====

		FROM	TO
ACCOUNT NO. 1060787	Land	\$2,352,470	\$ 985,836
	Improvements	\$ 0	\$ 0
TAX YEAR 1999-00	Total	\$2,352,470 =====	\$ 985,836 =====
ACCOUNT NO. 1060787	Land	\$2,470,090	\$ 985,836
	Improvements	\$ 0	\$ 0
TAX YEAR 2000-01	Total	\$2,470,090 =====	\$ 985,836 =====
ACCOUNT NO. 1060787	Land	\$2,321,884	\$ 985,836
	Improvements	\$ 0	\$ 0
TAX YEAR 2001-02	Total	\$2,321,884 =====	\$ 985,836 =====
ACCOUNT NO. 0783637	Land	\$ 806,280	\$ 447,496
	Improvements	\$ 0	\$ 0
TAX YEAR 1999-00	Total	\$ 806,280 =====	\$ 447,496 =====
ACCOUNT NO. 0783637	Land	\$ 846,590	\$ 447,496
	Improvements	\$ 0	\$ 0
TAX YEAR 2000-01	Total	\$ 846,590 =====	\$ 447,496 =====
ACCOUNT NO. 0783637	Land	\$ 795,794	\$ 447,496
	Improvements	\$ 0	\$ 0
TAX YEAR 2001-02	Total	\$ 795,794 =====	\$ 447,496 =====
ACCOUNT NO. 1130051	Land	\$ 73,660	\$ 46,740
	Improvements	\$ 0	\$ 0
TAX YEAR 1999-00	Total	\$ 73,660 =====	\$ 46,740 =====
ACCOUNT NO. 1130051	Land	\$ 77,340	\$ 46,740
	Improvements	\$ 0	\$ 0
TAX YEAR 2000-01	Total	\$ 77,340 =====	\$ 46,740 =====
ACCOUNT NO. 1130051	Land	\$ 72,699	\$ 46,740
	Improvements	\$ 0	\$ 0
TAX YEAR 2001-02	Total	\$ 72,699 =====	\$ 46,740 =====

STATE OF OREGON
DEPARTMENT OF REVENUE

In the Matter of the Petition of
ARIKI-OREGON, LTD
Concerning Certain Property Tax Matters
for the 1999-00, 2000-01 and 2001-02 Tax Years
CORRECTED CONFERENCE DECISION No. 02-0160(C)

On June 26, 2003, the department issued order numbers 02-0160A and 02-0160B. These were stipulated decisions prepared by petitioner, signed by petitioner and Lane County, and approved by the department. The appeal involved numerous accounts for the three tax years, and the stipulation was made in two parts.

Lane County informed the department that order number 02-0160A contains an error. Petitioner and Lane County have agreed to a correction of the error, and the department approves. The department has jurisdiction to make the correction because the correction is being made within 90 days of the original decision.

On order number 02-0160A, for account number 0783645 for the 2000-01 tax year, the order should show the real market value correction as follows:

	<u>From</u>	<u>To</u>
Land	\$6,292,440	\$2,136,670
Improvements	<u>363,330</u>	<u>363,330</u>
Total	\$6,655,770	\$2,500,000

The original order shows the same total value, but the land and improvement values were incorrect. This is the only change to order numbers 02-0160A and 02-0160B, and the original orders remain unchanged in all other respects.

Dated and mailed at Salem, Oregon, this 18th day of September, 2003.

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DEPARTMENT OF REVENUE

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PROPERTY TAX DIVISION
DEPARTMENT OF REVENUE

Elizabeth A. Hanchenko