

W.G.C. 2

IN THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON

ORDER NUMBER ) IN THE MATTER OF A REFUND TO )  
) ) FIRWOOD PROPERTIES, LTD IN THE )  
) ) AMOUNT OF \$38,756.46 )

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 Firwood Properties, 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 Firwood Properties, LTD, the taxes and interest indicated from the unsegregated funds.

OREGON TAX COURT – MAGISTRATE DIVISION

2002-2003 TAX YEAR

Account Number 0155828 \$ 15,002.03 Tax Refund  
Firwood Properties, LTD 4,500.61 Interest Refund \$ 19,502.64  
c/o 1 Mount Jefferson Terrace, Suite 101  
Lake Oswego, OR 97035

2003-2004 TAX YEAR

Account Number 0155828 \$ 16,316.80 Tax Refund  
Firwood Properties, LTD 2,937.02 Interest Refund \$ 19,253.82  
c/o 1 Mount Jefferson Terrace, Suite 101  
Lake Oswego, OR 97035

TOTAL REFUND: \$ 38,756.46

DATED this \_\_\_\_\_ day of April, 2005

APPROVED AS TO FORM

Date 4-6-05 lane county

  
OFFICE OF LEGAL COUNSEL

\_\_\_\_\_  
Anna Morrison, Chair  
Lane County Board of Commissioners

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

FILED  
MAGISTRATE DIVISION  
OREGON TAX COURT

04 OCT 21 AM 7:28

FIRWOOD PROPERTIES, LTD,	)	
	)	
Plaintiff,	)	TC-MD 030479C
	)	
v.	)	
	)	
LANE COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>JUDGMENT OF STIPULATION</b>

This matter is before the court upon the written Stipulation of the parties filed October 14, 2004. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS ADJUDGED that the values of the property described as Account 155828 are, as stipulated for the 2002-03 tax year:

Real Market Value:

Land:	\$ 346,409
Improvements:	<u>\$ 681,929</u>
Total RMV:	\$ 1,028,338

Assessed Value: \$ 1,028,338

IT IS FURTHER ADJUDGED 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; and

IT IS FURTHER ADJUDGED that costs are awarded to neither party.

Dated this 21<sup>st</sup> day of October 2004.

  
 DAN ROBINSON  
 MAGISTRATE

**JUDGMENTS FROM THE MAGISTRATE DIVISION ARE FINAL AND MAY NOT BE APPEALED. ORS 305.501.**

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

MAGISTRATE DIVISION  
OREGON TAX COURT

04 OCT 21 AM 7:28

FIRWOOD PROPERTIES LTD., )

Plaintiff, )

v. )

LANE COUNTY ASSESSOR, )

Defendant. )

TC-MD 040654C

**JUDGMENT OF STIPULATION**

This matter is before the court upon the written Stipulation of the parties filed October 14, 2004. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS ADJUDGED that the values of the property described as Account 155828 are, as stipulated for the 2003-04 tax year:

Real Market Value:

Land:	\$ 377,585
Improvements:	\$ 690,834
Total RMV:	\$ 1,068,419

Assessed Value: \$ 1,068,419

IT IS FURTHER ADJUDGED 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; and

IT IS FURTHER ADJUDGED that costs are awarded to neither party.

Dated this 21<sup>st</sup> day of October 2004.

  
DAN ROBINSON  
MAGISTRATE

**JUDGMENTS FROM THE MAGISTRATE DIVISION ARE FINAL AND MAY NOT BE APPEALED. ORS 305.501.**