

W-9-C-3.

IN THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON

ORDER NUMBER) IN THE MATTER OF A REFUND TO
)
) EMERALD HOUSING IN THE
)
) AMOUNT OF \$18,023.90

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 Emerald Housing, 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 Emerald Housing, the taxes and interest indicated from the unsegregated funds.

OREGON DEPARTMENT OF REVENUE

2001-2002 TAX YEAR

Account Number 0218519	\$ 12,692.89 Tax Refund	
Emerald Housing	5,331.01 Interest Refund	\$ 18,023.90
c/o 1 Mount Jefferson Terrace, Suite 101		
Lake Oswego, OR 97035		
TOTAL REFUND:		\$ 18,023.90

DATED this _____ day of April, 2005

APPROVED AS TO FORM

Anna Morrison, Chair
Lane County Board of Commissioners

Date 4-6-05 lane county

OFFICE OF LEGAL COUNSEL

STATE OF OREGON
DEPARTMENT OF REVENUE

FOR DEPARTMENT USE ONLY
Date Received: **NOV 09 2004**

In the matter of the appeal of

EMERALD HOUSING

STIPULATION

Appeal No. 03-0411

The petitioner has appealed to the Oregon Department of Revenue concerning the assessment of certain property identified in the Lane County records by the accounts listed on the attachment.

The parties agree to the correction of the real market and/or maximum assessed value on the roll(s) as indicated in the attachment to this order.

The basis of this agreement is:

- Sale of the subject property
- Physical appraisal of the property
- Clerical error
- Change in property (fire, flood, landslide, etc.)
- Other (explain): Settlement of valuation issues on affordable housing project

If the difference in real market value is more than 30 percent of the roll value or \$500,000, you must attach a detailed explanation of the basis for the agreement, or a copy of the information used as a basis for the agreement.

Christopher K. Robinson #77321

 Taxpayer or Representative (print or type)
Attorney / Agent

 Title (if applicable)
 X [Signature]

 Signature of Taxpayer or Representative
11-1-04

 Date

 Taxpayer or Representative (print or type)

 Title (if applicable)
 X _____

 Signature of Taxpayer or Representative

 Date

JIM GANGLE

 County Officer (print or type)
ASSessor

 Title (if applicable)
 X [Signature]

 Signature of County Officer
11/5/04

 Date

OPINION AND ORDER

The parties have entered into a stipulation in this matter. The stipulation properly reflects the real market and maximum assessed 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 18th day of November, 2004.

OREGON DEPARTMENT OF REVENUE

[Signature]
Elizabeth S. Harchenko

CERTIFIED TO BE A TRUE COPY

[Signature]

PROPERTY TAX DIVISION
DEPARTMENT OF REVENUE

Elizabeth Harchenko
Director

150-303-065 (4-01)

05/15/2005

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BCC #1

IN THE MATTER OF A REFUND TO EMERALD HOUSING
IN THE AMOUNT OF \$18,023.90

ATTACHMENT

Appeal No. 03-0411

Account No. 218519	Land.....	\$	From 604,327	\$	To 604,327
	Improvements.....	\$	4,676,430	\$	1,886,700
Tax Year 2001-02	Personal property / other	\$		\$	
	TOTAL RMV	\$	5,280,757	\$	2,491,027
	TOTAL AV	\$	3,242,912	\$	2,491,027

Account No. 218519	Land.....	\$	From 604,321	\$	To 604,321
	Improvements.....	\$	2,431,024	\$	1,859,984
Tax Year 2002-03	Personal property / other	\$		\$	
	TOTAL SAV	\$	3,035,345	\$	2,464,305
	TOTAL MSAV	\$	2,481,988	\$	2,011,612

Account No.	Land.....	\$	From	\$	To
	Improvements.....	\$		\$	
Tax Year	Personal property / other	\$		\$	
	TOTAL RMV	\$		\$	
	TOTAL AV	\$		\$	

Account No.	Land.....	\$	From	\$	To
	Improvements.....	\$		\$	
Tax Year	Personal property / other	\$		\$	
	TOTAL RMV	\$		\$	
	TOTAL AV	\$		\$	

Account No.	Land.....	\$	From	\$	To
	Improvements.....	\$		\$	
Tax Year	Personal property / other	\$		\$	
	TOTAL RMV	\$		\$	
	TOTAL AV	\$		\$	