

W. S. B. I.

IN THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON

ORDER NUMBER) IN THE MATTER OF A REFUND TO)
)) KING ESTATE WINERY, L.P. IN THE AMOUNT)
)) OF \$109,975.39)

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 King Estate Winery, L.P., 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 King Estate Winery, L.P., the taxes and interest indicated from the unsegregated funds.

OREGON TAX COURT – MAGISTRATE DIVISION

2002-2003 TAX YEAR

Account Number 1387370 \$ 43,372.94 Tax Refund
King Estate Winery, L.P. 19,952.01 Interest Refund \$ 63,324.95
c/o 121 SW Morrison St.
Portland, OR 97204-3141

2003-2004 TAX YEAR

Account Number 1387370 \$ 34,813.76 Tax Refund
King Estate Winery, L.P. 11,836.68 Interest Refund \$ 46,650.44
c/o 121 SW Morrison St.
Portland, OR 97204-3141

TOTAL REFUND: \$ 109,975.39

DATED this _____ day of August, 2006

APPROVED / s/ Bill Dwyer
8-14-06
Bill Dwyer

Bill Dwyer, Chair
Lane County Board of Commissioners

8/08/06

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax.

06 JUN 12 AM 9: 20

1
2
3 KING ESTATE WINERY, L.P.,

4 Plaintiff,

Case Nos. 030158D and 030159D

5 vs.

6 LANE COUNTY ASSESSOR, and the
7 DEPARTMENT OF REVENUE, State of
Oregon,

GENERAL JUDGMENT OF
STIPULATION

8 Defendants.

(2002-03 Tax Year)

9
10 BASED UPON the stipulation of the parties as evidenced by the signatures of the parties, or
11 their respective attorneys, appearing below, now, therefore,

12 IT IS HEREBY ORDERED, ADJUDGED, AND DECREED as follows:

13 1. The parties have agreed and stipulated that the real market value of the real and
14 personal property identified in the records of the Lane County Assessor as Account Nos. 5479314
15 and 1387370 ("subject property"), should be reduced to a real market value of \$8,874,326 for the
16 2002-03 tax year, allocated to land, improvements, and personal property as set forth in Attachment
17 A to this General Judgment of Stipulation.

18 2. The Lane County Assessor, the Oregon Department of Revenue, and any other
19 appropriate state or county official responsible for the valuation and assessment of the subject
20 property in this case are ordered to correct the 2002-03 tax roll to reflect the reductions in the real
21 market value of the subject property stipulated to by the parties and ordered by the court herein, and

22 /////

23 /////

24 /////

25 /////

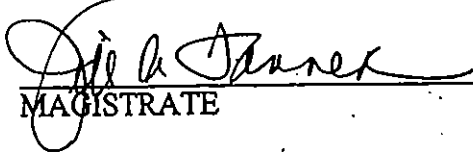
26 ////

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

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

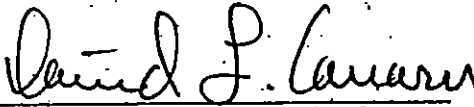
4 DATED this 12th day of June 2006.

5 OREGON TAX COURT

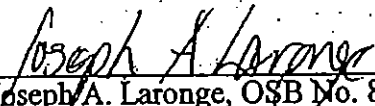
6 
7
8 MAGISTRATE

9 STIPULATED AS TO FORM AND SUBSTANCE:

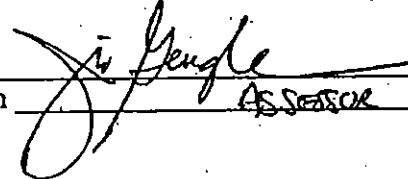
10 GARVEY SCHUBERT BARER

11 By 
12 David L. Canary, OSB No. 76086
13 Attorney for Plaintiff
14

15 OREGON DEPARTMENT OF REVENUE

16 By 
17 Joseph A. Laronge, OSB No. 84133
18 Attorney for Oregon Department of Revenue

19 LANE COUNTY

20 By  5/24/6
21 Position ASSESSOR
22

23 PDX_DOCS:373304.1

KING ESTATE WINERY, L.P. v. OREGON DEPARTMENT OF REVENUE
and LANE COUNTY

Case Nos. 030158D and 030159D

ATTACHMENT A

	<u>From</u>	<u>To</u>
Acct No. 1387370		
Tax Year: 2002-03		
Land	\$ 232,016	\$ 232,016
D.O.R. Assessed Improvements	\$11,332,720	\$7,372,260
County Assessed Improvements	<u>\$ 642,310</u>	<u>\$ 642,310</u>
TOTAL RMV:	\$ 12,207,046	\$8,246,586

	<u>From</u>	<u>To</u>
Acct No. 5479314		
Tax Year: 2002-03		
Personal Property	<u>\$964,970</u>	<u>\$627,740</u>
TOTAL RMV:	\$964,970	\$627,740