

W. O. B. I.

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## AGENDA COVER MEMO

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Agenda Date: August 30, 2006

To: Board of County Commissioners

From: Jim Gangle, Director  
Dept. of Assessment & Taxation

Re: **IN THE MATTER OF A REFUND TO VARIOUS TAXPAYERS IN THE AMOUNT OF  
\$3,237.90**

Date: August 15, 2006

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**I. PROPOSED MOTION:**

That the Board of County Commissioners order the refund of property taxes plus interest in the total amount of \$3,237.90 pursuant to the stipulated Department of Revenue Opinion and Orders and Oregon Tax Court Magistrate Division judgments. Taxpayers, through their attorney David E. Carmichael, appealed real market values for multiple tax years and value reductions were ordered.

**II. ISSUE OR PROBLEM:**

On six cases between 1992 and 1997 it appears that refunds resulting from the value adjustments were never processed. The Assessor has discretion to recommend that they now be paid, and the Board has discretion to order payment.

**III. DISCUSSION:**

**A. BACKGROUND/ANALYSIS:**

On November 17, 2005, Mr. Carmichael brought to our attention six accounts on which refunds were to have been processed, but had not been.

ORS 311.806(2)(a) sets forth the basic rule that no refund is allowed after six years from the assessment date of the tax year. ORS 311.806(2)(c), however, provides an exception to the limitation. It states that upon the written request of the Director of the Department of Revenue or with the approval of the tax collector (e.g. Assessor in Lane County), the county governing body may order a refund of taxes to be paid without regard to the six year limitation. We've had the six cases reviewed by county counsel and it was determined that the county may issue refunds on all six accounts.

All six refunds were due to appeals either with the Magistrate or Department of Revenue. It is unknown why our office did not earlier process the refunds, but upon review of the cases, we found that the refunds should have been processed.

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All six refunds were due to appeals either with the Magistrate or Department of Revenue. It is unknown why our office did not earlier process the refunds, but upon review of the cases, we found that the refunds should have been processed.

Mr. Carmichael is in agreement that the base amount of the claims be paid with interest limited to six years.

**B. ALTERNATIVES/OPTIONS:**

Option 1: Approve the refunds with six years interest

Option 2: Do not approve the refunds with six years interest

Option 3: Approve some of the refunds, but not others.

**C. RECOMMENDATION:**

Option 1

**D. TIMING:**

Timing is not critical, however these amounts have all been ordered over six years ago.

**IV. IMPLEMENTATION:**

Upon Board action, \$3,237.90 will be withdrawn from the unsegregated tax account and a check will be sent to the various owners c/o David Carmichael. The amount will be withheld from distribution to the taxing districts in the July distribution.

**V. ATTACHMENTS:**

1. Magistrate Judgment dated September 28, 1998
2. Department of Revenue Order dated November 5, 1993
3. Magistrate Judgment dated July 25, 2000
4. Department of Revenue Order dated June 30, 1997
5. Department of Revenue Order dated August 7, 1998
6. Letter from David Carmichael to the Department of Revenue dated November 17, 2000
7. Summary of principal and interest to be refunded

10-2-11  
 IN THE MAGISTRATE DIVISION  
 OF THE OREGON TAX COURT

FILED  
 MAGISTRATE DIVISION  
 OREGON TAX COURT

98 OCT -1 AM 11:53

Small Claims

Property Tax

DUANE COOP,	)	
	)	
Plaintiff,	)	
	)	No. 982281D
v.	)	
	)	STIPULATED JUDGMENT
LANE COUNTY ASSESSOR,	)	
	)	
Defendant.	)	

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

IT IS HEREBY ADJUDGED AND DECREED that the rolls for the 1995-96 and 1996-97 tax years shall be revised as follows:


		<u>FROM</u>	<u>TO</u>
<b>Account No.</b>		<b>RMV</b>	<b>RMV</b>
888287	Land .....	\$ 33,950	\$ 33,950
	Improvements .....	\$ <u>58,420</u>	\$ <u>26,050</u>
<b>TAX YEAR</b>			
1995-96	Total .....	\$ 92,370	\$ 60,000
		=====	=====
<b>Account No.</b>		<b>RMV</b>	<b>RMV</b>
888287	Land .....	\$ 37,350	\$ 37,350
	Improvements .....	\$ <u>71,860</u>	\$ <u>27,650</u>
<b>TAX YEAR</b>			
1996-97	Total .....	\$ 109,210	\$ 65,000
		=====	=====

IT IS FURTHER ADJUDGED AND DECREED that the Lane County Assessor shall calculate what effect this determination of 1995-96 real market value has upon the maximum assessed value for the 1997-98 tax year and change the roll accordingly; and

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 pursuant to ORS 311.806 and 311.812.

Dated this 29<sup>th</sup> day of September 1998.

  
\_\_\_\_\_  
Jill Tanner  
Magistrate, Oregon Tax Court

STATE OF OREGON

DEPARTMENT OF REVENUE

In the Matter of the Appeals	)	
	)	
of	)	OPINION AND ORDER
	)	
Susan Chadwick, fka Susan Doolittle,	)	Nos. 93-0147,
from Acts of the Lane County Assessor	)	93-0148,
and an Order of the Lane County Board	)	and
of Equalization Concerning the Assess-	)	93-0891
ment of Real Property for the Tax Years	)	
1990-91, 1991-92, and 1992-93.	)	

Petitioner appealed to the Department of Revenue seeking reductions of the 1990-91, 1991-92, and 1992-93 assessments ascribed to certain real property identified in the county tax records as Account No. 1097102. For the disputed years, the county fixed the total value of the account at \$87,370, \$105,670, and \$89,160, respectively. By her petition, Ms. Chadwick contends the value of the property did not exceed \$45,000, \$50,000, and \$53,600 for the three years, respectively.

The department's jurisdiction for the 1990-91 and 1991-92 years lies in ORS 306.115(3) since the subject is residential property and petitioner supported her claim of gross valuation error by a recent sale of the subject property as well as a broker's value opinion letter. As for the 1992-93 year, petitioner filed her appeal within 30 days after the board of equalization mailed its order thus invoking the department's jurisdiction under ORS 305.280.

A telephone hearing was held before Michael R. Kalberg, Hearings Officer for the Department of Revenue, on July 20, 1993. David Carmichael, attorney-at-law, Eugene, represented petitioner. Lynn Lozar, real estate agent, testified for petitioner. No appearance for Lane County.

\* \* \*

The subject property is a single-family house and lot located at 1637 Bailey Hill Road in Eugene. The evidence shows that it sold in February 1990 in an arm's-length transaction for \$45,000 after being listed for sale through the Eugene multiple listing service for 104 days. Mr. Lozar testified that the property was in such poor condition at the time of sale that it would not support a conventional first mortgage. Mr. Lozar stated that the property sold again in January 1993 for \$65,000 after being continuously listed for 340 days. Mr. Lozar further testified that based on his experience in the Eugene real estate market, a time "trend" of .006 percent per month was appropriate over the tax years in question. On this basis, he concluded that the subject's 1990-91, 1991-92, and 1992-93 assessments should be set at \$45,000, \$50,000, and \$53,600, respectively.

Having considered the record, the department finds that petitioner presented a prima facie case through the testimony of Mr. Lozar. Because this evidence was left unanswered by the Lane County Assessor, the department has no choice but to find in accordance with Mr. Lozar's value conclusions.

THEREFORE, IT IS ORDERED that the appropriate tax officials of Lane County amend the 1990-91, 1991-92, and 1992-93 assessment and tax rolls in conformance with Mr. Lozar's value conclusions. The values shall be allocated between land and improvements in that proportion deemed acceptable to the county assessor. If, upon entry of the roll corrections, petitioner is found to have paid taxes in excess of those lawfully required, Lane County shall refund the overpayment, with interest, pursuant to ORS 311.806 and 311.812.

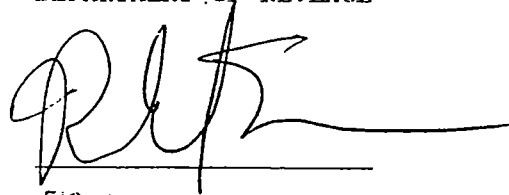
Dated and mailed at Salem, Oregon, this 5<sup>th</sup> day of *November*, 1993.

DEPARTMENT OF REVENUE

CERTIFIED TO BE A TRUE COPY

*Mary DeKobens*

Office Services Center  
DEPARTMENT OF REVENUE



RICHARD A. MUNN, DIRECTOR

Notice: If you want to appeal this decision, file a complaint in the Oregon Tax Court, 520 Justice Building, Salem, Oregon 97310. YOUR COMPLAINT MUST BE FILED WITHIN 60 DAYS AFTER THE MAILING DATE SHOWN ABOVE, OR THIS DECISION WILL BECOME FINAL AND CANNOT BE CHANGED.

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT

Small Claims

Property Tax

FILED  
MAGISTRATE DIVISION  
OREGON TAX COURT  
00 JUL 25 AM 9:03

RALPH AND ESTHER DALLMAN,

Plaintiffs,

v.

LANE COUNTY ASSESSOR,

Defendant.

)  
)  
)  
)  
)  
)  
)  
)  
)  
)  
)

No. 000767A

*9260*

**DECISION AND JUDGMENT**

The Dallmans have appealed the assessed value of Lane County property, identified by Account No. 995298, located at 5944 View Loop in Florence. The 1997-98 tax year, under ORS 305.288, is in dispute.

Lane County did not choose to participate in this appeal beyond the filing of its Answer.

**STATEMENT OF FACTS**

The total assessed value of this property is \$168,470. Plaintiffs presented evidence of two comparable sales, adjusted to conform to the characteristics of the subject property, to support their opinion that \$128,000 is a more accurate estimate of the property's value.

**COURT'S ANALYSIS**

On the basis of this record plaintiffs' evidence is persuasive proof of the value of the property.

**CONCLUSION**

IT IS HEREBY ADJUDGED AND DECREED that the officers of Lane County shall, for the 1997-98 tax year, lower the assessed value of this property to



**STATE OF OREGON  
DEPARTMENT OF REVENUE  
In The Matter of the Appeal of  
John R. Gross  
Concerning Certain Property Tax Matters  
for the 1996-97 Tax Year  
Opinion and Order No. 97-1169**

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A telephone hearing was held on June 4, 1997 at 10 am before Linda Richards, Hearings Officer with the Oregon Department of Revenue.

The petitioner, John R. Gross, has appealed to the department in a timely manner from an order of the board of equalization concerning the tax roll value of certain real property identified in the Lane County Assessors Records as Account No. 98820. The real market value of the subject property on the 1996-97 tax roll as determined by the board of equalization is \$151,180. Petitioner alleges in his written petition that the real market value subject property should be \$130,000. Petitioner's representative wishes to amend the petition to allege that he real market value of the subject property should be \$125,000.

The department's jurisdiction to conduct this hearing is provided in ORS 305.275.

Present at the hearing was David Carmichael, attorney, representing the petitioner. Lane County was not represented at this hearing.

**Statement of the Facts**

Mr. Carmichael explained that the subject property is up the McKenzie Highway, beyond East Springfield. Petitioner lives in a bedroom community for the Eugene-Springfield area. Mr. Gross owns 2.54 acres that is not subdividable. The house is a class 3 property containing 1352 square feet built in 1983. Per the county records, the subject is considered 91% good and there has never been an interior inspection of the property.

Mr. Gross writes the following about his property and his reasons for appealing the value:

"During 1996, I have seen comparable and even more desirable properties to mine right here in the neighborhood sell for prices considerably less than what the county has assessed mine at. Prices ranged from \$129,000 to \$148,000. The one that specifically comes to mind is located at 40146 Booth Kelly Rd. This property has a number of features that I envy. It affords far greater privacy than mine, and if I'm not mistaken, is a full acre or more larger than mine. I has a hot tub, greater square footage, and a huge, brand new shop behind the house in excess of 3,000 sq. ft. This shop renders all kinds of possibilities for the property.

The property sold for \$147,000 after 234 days on the market. The house has far more interesting architecture than mine which unfortunately is basically a plain, T-1-11 sided, single-level rectangle. A less interesting design and floor plan than mine would be difficult to find. My house is another one of those 'el cheapo' rectangular clones that sprung up all over during the '70s and early 80s. The price was right though.

The proximity of my property to Deerhorn Road, which the house directly faces, makes one constantly aware of traffic noise, thereby defeating a good deal of the reason for moving outside the city limits. Why the builder located the house where he did given his options is beyond my comprehension. My lack of privacy contrasts considerably with the Booth Kelly property.

My house was originally built as a do-it-yourselfer, an owner/occupant project, if you will. Unfortunately, it looks it. A walk through makes this painfully obvious. The builder was frugal sort who used a lot of old and re-cycled materials in his project. Used fixtures, outdated, cheap, mismatched, fake paneling of different colors, accumulated over the years off many different jobs culminated in my house. No doubt I will need to gut the place at some point, and start over. He used time windows and insufficient lighting which renders the place dark and depressing. The driveway is mud and gravel which makes cleaning a perpetual nuisance. The overgrown trees at the west end of the house make for uneasy sleep during stormy weather. The sum total of all the aforementioned features and information makes me really question the accuracy of the county's figure."

Mr. Carmichael presented four comparables to substantiate his conclusion that the real market value of the subject property should be \$125,000. Comparable 1 is located at 39004 Bryant Lane. This property sold for \$125,000 in January, 1996. This property has 7/10 of an acre so an adjustment for size is necessary as well as an adjustment for time. This sale indicates a value for the subject property of \$122,270. Sale 2 is located at 38720 Natures Garden. This 1/3 of an acre property sold in February, 1996 for \$115,000. This house was built in 1966 and is considered by the county to be 86% good. The adjustments for differences in acreage and quality are offsetting so the only adjustments necessary are for time and age. This sale indicates a value for the subject property of \$124,370. Sale 3 is located at 88134 Milliken Road and sits on 3.28 acres. This is a class 3 + 8 house built in 1979 contains 1,716 square feet. The only adjustments necessary to the selling price of \$130,000 are for time and size. This sale indicates a value for the subject property of \$126,880. The last sale, Mr. Carmichael doesn't place as much weight on since it is over 3 miles away from the subject property. This property sold in January, 1995 so a large adjustment for time was necessary. The house was built in 1962 and contains 1,632 square feet. It sits on 4.7 acres. Adjustments for size and age were also necessary giving an indication of value for the subject property of \$128,890. These four sales show a range of value with the lowest value at \$122,270 and the highest at \$128,890.

The county submitted a packet of assessment and appraisal data. No testimony was taken from the county.

### Conclusion of the Department

ORS 308.232 states:

All real or personal property within each county shall be valued and assessed at 100 percent of its real market value.

Real market value is defined in ORS 308.280 to be:

The minimum amount in cash which could reasonably be expected by an informed seller acting without compulsion from an informed buyer acting without compulsion, in an arm's length transaction during the fiscal year.

The market comparison approach to valuation is well accepted. Chapin v. Dept. of Revenue, 290 OR 931, 936-937, 627 P2d 480 (1981). To the extent the property has a significant, ascertainable market, it has been the preferred method. Portland Canning Co. v. Tax Comm., 241 OR 109, 113 404 P2d 236 (1965). Mr. Carmichael provided four sales to establish a range of value for the subject property. Adjustments for size, time and age were made to the sales to derive individual market value indications for the subject property.

Per the petitioner, the county has never inspected the interior of this property. The county provided no assessment information concerning the subject and no representative was present to explain the appraised value of the subject property. As determined by the courts, there is no presumption of assessment validity in the defendant's work. There is only a presumption that defendant's procedural steps were properly taken. See J. R. Widmer, Inc. v. Dept. of Revenue, 261 OR 371, 377, 494 P2d 854 (1972).

Petitioner has presented a prima facie case using market data to support the amended value alleged by petitioner. The county has not presented a sufficiently supported rebuttal. The department grants petitioner's request, as amended, of \$125,000 for the 1996-97 tax year. The allocation of this value between land and improvements to be done by the county.

Therefore, the appropriate tax officials of Lane County are hereby directed to reduce the value on the 1996-97 tax roll for Account No. 98820 to \$125,000. If, after such correction, it is discovered that any excess taxes have been paid, they shall be refunded with interest pursuant to ORS 311.806 and 311.812.

**IT IS SO ORDERED.**

Dated and mailed at Salem, Oregon, this 30<sup>th</sup> day of June, 1997.

DEPARTMENT OF REVENUE

CERTIFIED TO BE A TRUE COPY  
Mary Johnson

Office Services Center  
DEPARTMENT OF REVENUE

ALLEN J. BROWN  
Deputy Director

Allen J. Brown

**Notice:** If you want to appeal this decision, file a complaint in the Oregon Tax Court, 520 Justice Building, Salem, Oregon 97310. YOUR COMPLAINT MUST BE FILED WITHIN 60 DAYS AFTER THE MAILING DATE SHOWN ABOVE, OR THIS DECISION WILL BECOME FINAL AND CANNOT BE CHANGED.

**STATE OF OREGON  
DEPARTMENT OF REVENUE**

**In The Matter of the Appeal of  
RICHARD AND NANCY VAN GALDER  
Concerning Certain Property Tax  
Matters for the 1996-97 Tax Year  
OPINION AND ORDER No. 97-1578**

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A telephone hearing was held at 10:00 a.m., on June 18, 1998. Ben Blanco, Hearings Officer for the Department of Revenue (department), presided. Mrs. Van Galder and David Carmichael, Attorney representing the petitioners, appeared and presented their arguments. The Lane County Department of Assessment and Taxation chose not to participate in the instant hearing for budgetary reasons.

Petitioners have appealed to the department from orders of the Lane County Board of Equalization (BOE) regarding the real market value ascribed to certain real property identified as Account Nos. 800506 and 1451077 on the 1996-97 tax roll.

At the outset of the instant proceeding, Mr. Carmichael orally announced the petitioners' intention to withdraw the appeal as to Account No. 800506.

The property identified as Account No. 1451077 is an undeveloped lot located at the Sea Watch Estates in Florence.

The real market value assigned to the petitioners' property on the 1996-97 Lane County tax roll is currently shown as \$34,080. Petitioners seek reduction to \$15,000 as amended.

The department's jurisdiction to hear the appeal lies in ORS 305.275 and 305.280.

The following facts are discernible from the record. The subject parcel is a river view lot situated along the Siuslaw River. During the past several years, the subject lot has been slipping into the Siuslaw River due to riverbank erosion. Furthermore, various property owners and the Sea Watch Home Owners Association have filed claims against the City of Florence and the Florence Planning Commission concerning asserted acts or omissions relative to the issuance of building permits within the Sea Watch Estates development.

In support of the requested reduction, petitioners presented various articles from The Siuslaw News depicting the extent of the riverbank erosion and the litigation currently taking place. Further, the written record includes a letter from Mary Simpson, Associate Broker with Coldwell Baker, stating that due to the issues plaguing the Sea Watch Estates, it is futile at the present to market the subject lot at any price. Further, Mrs. Van Galder testified that their parcel has been listed on and off for two

and a half years with no success in selling it. Additionally, Mrs. Van Galder pointed out a local developer recently offered to purchase the subject lot for \$15,000. However, he backed out before the sale could be consummated.

An administrative rule, OAR 150-305.115(B)(9), explains that in a valuation controversy the burden of proof is on the appealing party. In order to prevail, that person must do more than state that error exists in the assessment. He or she must also prove their claim by a preponderance of the evidence.

Generally, primary reliance on listing prices does not constitute probative evidence of a property's RMV. The subject property's RMV can only be determined by examining the "higgle and haggle" that necessarily takes place in the marketplace of buyers and sellers acting knowledgeably and without duress. However, without any evidence or testimony to discredit the evidence and testimony presented by the petitioners, their evidence stands as the best information available to the department, and constitutes the preponderance of the evidence.

Consequently, the appeal is granted.

In the present state of the record, the department finds that the subject property's 1996-97 RMV is \$15,000.

Therefore, the appropriate county official shall cancel any taxes not due as a result of the lower value now ordered by the department. If, after such correction, it is discovered that any excess taxes have been paid, they shall be refunded with interest pursuant to ORS 311.806 and 311.812.

**IT IS SO ORDERED.**

Dated and mailed at Salem, Oregon, this *7<sup>th</sup>* day of *August*, 1998.

CERTIFIED TO BE A TRUE COPY

DEPARTMENT OF REVENUE

APPEALS SECTION  
DEPARTMENT OF REVENUE

  
ALLEN J. BROWN  
Deputy Director

**Notice:** If you want to appeal this decision, file a complaint in the Oregon Tax Court, 1241 State St., Salem, Oregon 97310. YOUR COMPLAINT MUST BE FILED WITHIN 90 DAYS AFTER THE MAILING DATE SHOWN ABOVE, OR THIS DECISION WILL BECOME FINAL AND CANNOT BE CHANGED.

DAVID E. CARMICHAEL

ATTORNEY AT LAW

150 FORUM BUILDING  
777 HIGH STREET  
EUGENE, OREGON 97401

TELEPHONE  
(541) 484-2220

TELEFAX  
(541) 484-2251

November 17, 2000

OREGON DEPARTMENT OF REVENUE  
REVENUE BUILDING  
955 CENTER STREET, N.E.  
SALEM, OREGON 97310

ATTN: MARY SUE HANSBERRY

RE: APPEAL OF : WENTWOOD SH LP  
CASE NO. : 99-0285  
TAX YEAR : 1997, 1998, 1999

Dear Mary Sue:


By this letter and as authorized by my client, I am withdrawing the above-referenced appeal inasmuch as Lane County has agreed to correct the roll under ORS 309.115 as follows:

	CURRENT VALUE	CORRECTED VALUE
1997-98	714,610	667,150
1998-99	728,900	680,490

The 1999 value was corrected by the Board of Property Tax Appeals.

Please take whatever steps are necessary to issue an Order withdrawing the appeal. If you have any questions, please advise.

Cordially,

  
David E. Carmichael  
DEC:kjm

cc: Lane County Assessor's Office  
ATTN: Cathy Salyers

## Summary of Principal and Interest to be Refunded

### Account 0888287

1997 and 1998 values should have been adjudicated after 1995 appeal reduced value.  
Refunds were processed fro 1995 and 1996 previously.

1997 Tax Refund	\$266.70	
Refund Interest (09/15/00 – 09/15/06)	192.02	
1998 Tax Refund	227.59	
Refund Interest (09/15/00 – 09/15/06)	<u>163.86</u>	
		\$ 850.17

### Account 1097102

Refund was processed, but based on value of \$65,000 rather than \$53,600.

1992 Tax Refund	\$258.88	
Refund Interest (09/15/00 – 09/15/06)	186.39	
Delinquent Interest	<u>17.24</u>	
		\$ 462.51

### Account 0995298

Magistrate Judgment was not processed.

1997 Tax Refund	\$155.97	
Refund Interest (09/15/00 – 09/15/06)	112.30	
1998 Tax Refund	265.26	
Refund Interest (09/15/00 – 09/15/06)	<u>190.99</u>	
		\$ 724.52

### Account 0098820

Refund was processed, but on value of \$126,000 rather than \$125,000.

1996 Tax Refund	\$ 9.37	
Refund Interest (09/15/00 – 09/15/06)	<u>6.75</u>	
		\$ 16.12

### Account 1451077

Value was reduced, but refund was never issued.

1996 Tax Refund	\$216.49	
Refund Interest (09/15/00 – 09/15/06)	<u>155.87</u>	
		\$ 372.36

### Account 0473882

Appeal withdrawn based on agreement to process reduction. Reduction was not processed.

1997 Tax Refund	\$230.17	
Refund Interest (09/15/00 – 09/15/06)	165.72	
1998 Tax Refund	242.05	
Refund Interest (09/15/00 – 09/15/06)	<u>174.28</u>	
		\$ 812.22



**IN THE BOARD OF COUNTY COMMISSIONERS  
OF LANE COUNTY, OREGON**

Order No.

( **IN THE MATTER OF A REFUND TO**  
( **VARIOUS TAXPAYERS IN THE AMOUNT OF**  
( **\$3,237.90**

**WHEREAS**, the Lane County Assessor has recommended that refunds on six cases between 1992 and 1997 which were never processed now be paid; and

**WHEREAS**, the Lane County Board of Commissioners has discretion to order payment

**IT IS HEREBY ORDERED** that, pursuant to ORS 311.806(2)(c), that the Lane County Departments of Assessment and Taxation and Management Services take such action as is necessary and proper to refund to the various taxpayers the taxes and interest indicated from the unsegregated funds.

<u>Year</u>	<u>Account</u>	<u>Principal</u>	<u>Interest</u>
1997	0888287	\$ 266.70	\$ 192.02
1998	0888287	227.59	163.86
1992	1097102	258.88	203.63
1997	0995298	155.97	112.30
1998	0995298	265.26	190.99
1996	0098820	9.37	6.75
1996	1451077	216.49	155.87
1997	0473882	230.17	165.72
1998	0473882	<u>242.05</u>	<u>174.28</u>
		\$1,872.48	\$1,365.42

**IT IS ALSO FURTHER ORDERED** that this Order shall be entered into the records of the Board of Commissioners of the County.

**DATED** this \_\_\_\_\_ day of \_\_\_\_\_, 2006.

\_\_\_\_\_  
Bill Dwyer, Chair  
Board of County Commissioners

8-15-06

*[Handwritten Signature]*