



**OREGON TAX COURT – MAGISTRATE DIVISION**

**2004-2005 TAX YEAR**

Account Number 1062031	\$	66,924.36 Tax Refund	
Monaco Coach Corporation		12,715.63 Interest Refund	\$ 79,639.99
ATTN: Don Lance			
91320 Coburg Industrial Way			
Coburg, OR 97408			

**2004-2005 TAX YEAR**

Account Number 1654290	\$	63,235.94 Tax Refund	
Monaco Coach Corporation		12,014.83 Interest Refund	\$ 75,250.77
ATTN: Don Lance			
91320 Coburg Industrial Way			
Coburg, OR 97408			

**2005-2006 TAX YEAR**

Account Number 1062031	\$	71,800.17 Tax Refund	
Monaco Coach Corporation		5,026.01 Interest Refund	\$ 76,826.18
ATTN: Don Lance			
91320 Coburg Industrial Way			
Coburg, OR 97408			

**2005-2006 TAX YEAR**

Account Number 1654290	\$	73,863.67 Tax Refund	
Monaco Coach Corporation		5,170.46 Interest Refund	\$ 79,034.13
ATTN: Don Lance			
91320 Coburg Industrial Way			
Coburg, OR 97408			

TOTAL REFUND:			\$ 501,975.09
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DATED this \_\_\_\_\_ day of May, 2006

APPROVED AS TO FORM \_\_\_\_\_

Bill Dwyer, Chair

Date 5-15-06 Lane County,

Lane County Board of Commissioners

  
OFFICE OF LEGAL COUNSEL

06/15/2006

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(BCC #1)

**IN THE MATTER OF A REFUND TO MONACO COACH CORPORATION  
IN THE AMOUNT OF \$501,975.09**

1 IN THE MAGISTRATE DIVISION  
2 OF THE OREGON TAX COURT

3 Property Tax

FILED  
MAGISTRATE DIVISION  
OREGON TAX COURT

4 MONACO COACH CORPORATION,

Case No. 031155F

06 APR 13 AM 7:40

5 Plaintiff,

6 v.

STIPULATED GENERAL JUDGMENT

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

9 Defendants.

10  
11  
12 The petitioner, Monaco Coach Corporation has appealed to this court concerning the  
13 assessment of certain property identified in the Lane County records as Account Numbers 1654290  
14 and 1062031 for the 2003 - 2004 tax year. This matter came before the court on the stipulation of  
15 the parties. The court is fully advised in the premises, now, therefore,

16 IT IS HEREBY ADJUDGED that

17 1. The 2003-04 real market value of the subject property, valued as special use property  
18 shall be changed on the Lane County tax and assessment rolls as follows:

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Page 1 - STIPULATED GENERAL JUDGMENT  
RAN:jlt\GENP4457

Department of Justice  
1162 Court Street NE  
Salem, OR 97301-4096  
(503) 947-4530 / Fax: (503) 378-6100

06/15/2006

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(BCC #1)

IN THE MATTER OF A REFUND TO MONACO COACH CORPORATION  
IN THE AMOUNT OF \$501,975.09

1	Account 1654290	From	To
2	Land	2,030,910	2,030,910
	Improvements-Buildings & Structures	18,260,550	14,326,117
3	Improvements-Completed Construction	215,840	169,335
	Improvements-Expired Enterprise Zone 2000	8,864,500	6,954,548
4	Machinery & Equipment	<u>3,928,680</u>	<u>3,864,500</u>
	<u>Total</u>	<u>\$33,300,480</u>	<u>\$27,345,410</u>

5	Account 1062031		
6	Land	2,644,270	2,644,270
7	Improvements-Buildings & Structures	919,370	704,784
	Improvements-Under Construction	44,880	34,405
8	Improvements-Expired Enterprise Zone 2000	14,102,380	10,810,811
	Machinery & Equipment	503,980	261,463
9	Machinery & Equipment-Expired EZ 2000	<u>2,070,250</u>	<u>1,074,037</u>
	<u>Total</u>	<u>\$20,285,130</u>	<u>\$15,529,770</u>

2. The Lane County Assessor is ordered to change the assessment roll to reflect these stipulated values, to recalculate the taxes and to refund any excess tax along with statutory interest.

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RAN:jltGENP4457

Department of Justice  
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06/15/2006

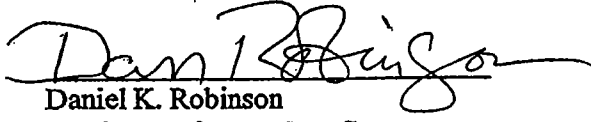
Page 4 of 9

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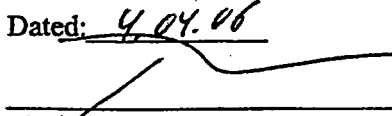
IN THE MATTER OF A REFUND TO MONACO COACH CORPORATION  
IN THE AMOUNT OF \$501,975.09

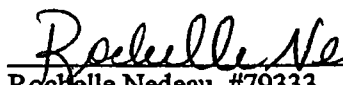
1 3. Each party is to bear their own costs.

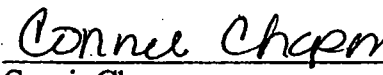
2  
3 DATED this 13<sup>th</sup> day of April, 2006.

4  
5   
Daniel K. Robinson  
Magistrate, Oregon Tax Court

6  
7 IT IS STIPULATED that the foregoing judgment may be entered.

8 Dated: 4.04.06  
9   
10 Thomas P.E. Herrmann #91313  
Of Attorneys for Plaintiff

Dated: 04-07-06  
  
Rochelle Nedeau, #79333  
Of Attorneys for Defendant  
Department of Revenue  
State of Oregon

11  
12 Dated: 4-5-06  
13   
14 Connie Chapman,  
Lane County Assessor's Office  
15 Defendant

16  
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21  
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23  
Page 3 - STIPULATED GENERAL JUDGMENT  
RAN:jlt/GENP4457

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06/15/2006

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(BCC #1)

IN THE MATTER OF A REFUND TO MONACO COACH CORPORATION  
IN THE AMOUNT OF \$501,975.09

06 APR 13 AM 7:40

IN THE MAGISTRATE DIVISION

OF THE OREGON TAX COURT

Property Tax

MONACO COACH,

Case No. 041177C

Plaintiff,

v.

STIPULATED GENERAL JUDGMENT

LANE COUNTY ASSESSOR and  
DEPARTMENT OF REVENUE,

State of Oregon,

Defendants.

The petitioner, Monaco Coach Corporation has appealed to this court concerning the assessment of certain property identified in the Lane County records as Account Numbers 1654290 and 1062031 for the 2004 - 2005 tax year. This matter came before the court on the stipulation of the parties. The court is fully advised in the premises, now, therefore,

IT IS HEREBY ADJUDGED that

1. The 2004-05 real market value of the subject property, valued as special use property shall be changed on the Lane County tax and assessment rolls as follows:

Acct	1654290	<u>From</u>	<u>To</u>
Tax Year	2004		
Appeal #	041177C		
Land		\$ 1,888,750	\$ 1,888,750
Improvements—Buildings and Structures		27,699,390	20,767,890
Improvements—Machinery and Equipment		3,662,470	3,630,268
Account Total		\$ 33,250,610	\$26,286,908

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RAN:ran\GENP4466

Department of Justice  
1162 Court Street NE  
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06/15/2006

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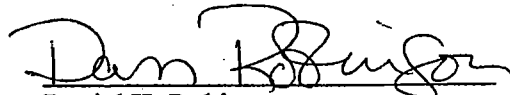
IN THE MATTER OF A REFUND TO MONACO COACH CORPORATION  
IN THE AMOUNT OF \$501,975.09

Acct	1062031	From	To
Tax Year	2004		
Appeal #	041177C		
Land		\$ 2,459,170	\$ 2,459,170
Improvements—Buildings and Structures		15,219,370	11,182,710
Improvements—Machinery and Equipment		2,352,520	1,243,444
Account Total		\$ 20,031,060	\$14,885,324

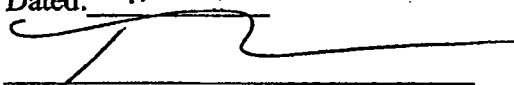
2. The Lane County Assessor is ordered to change the assessment roll to reflect these stipulated values, to recalculate the taxes and to refund any excess tax along with statutory interest.

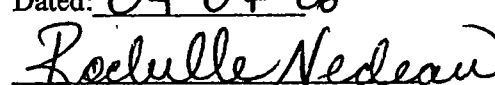
3. Each party is to bear their own costs.

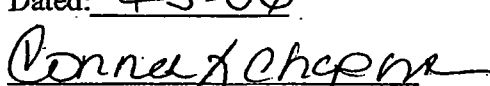
DATED this 13<sup>th</sup> day of April, 2006.

  
Daniel K. Robinson  
Magistrate, Oregon Tax Court

IT IS STIPULATED that the foregoing judgment may be entered.

Dated: 4.04.06  
  
Thomas P.E. Herrmann #91313  
Of Attorneys for Plaintiff

Dated: 04-07-06  
  
Rochelle Nedeau, #79333  
Of Attorneys for Defendant  
Department of Revenue  
State of Oregon

Dated: 4-5-06  
  
Connie Chapman,  
Lane County Assessor's Office  
Defendant

Page 2 - STIPULATED GENERAL JUDGMENT  
RAN:ran\GENP4466

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06/15/2006

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(BCC #1)

IN THE MATTER OF A REFUND TO MONACO COACH CORPORATION  
IN THE AMOUNT OF \$501,975.09

1 IN THE MAGISTRATE DIVISION  
2 OF THE OREGON TAX COURT

3 Property Tax

FILED  
MAGISTRATE DIVISION  
OREGON TAX COURT

06 APR 13 AM 7:40

4 MONACO COACH CORPORATION,

Case No. 050993C

5 Plaintiff,

6 v.

STIPULATED GENERAL JUDGMENT

7 LANE COUNTY ASSESSOR and  
8 DEPARTMENT OF REVENUE,

State of Oregon,

9 Defendants.

10 The petitioner, Monaco Coach Corporation has appealed to this court concerning the  
11 assessment of certain property identified in the Lane County records as Account Numbers 1654290  
12 and 1062031 for the 2005 - 2006 tax year. This matter came before the court on the stipulation of  
13 the parties. The court is fully advised in the premises, now, therefore,

14 IT IS HEREBY ADJUDGED that

15 1. The 2005-06 real market value of the subject property, valued as special use property  
16 shall be changed on the Lane County tax and assessment rolls as follows:

17	Acct	1654290	<u>From</u>	<u>To</u>
18	Tax Year	2005		
19	Appeal #	050993C		
20	Land		\$ 2,172,060	\$ 2,172,060
21	Improvements—Buildings and Structures		28,148,630	20,767,890
22	Improvements—Machinery and Equipment		5,109,260	5,062,672
23	Account Total		\$ 35,429,950	\$28,002,622

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06/15/2006

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(BCC #1)

IN THE MATTER OF A REFUND TO MONACO COACH CORPORATION  
IN THE AMOUNT OF \$501,975.09




Acct	1062031	<u>From</u>	<u>To</u>
Tax Year	2005		
Appeal #	050993C		
Land		\$ 2,828,050	\$ 2,828,050
Improvements—Buildings and Structures		15,416,370	11,182,710
Improvements—Machinery and Equipment		2,601,480	1,491,964
Account Total		\$ 20,845,900	\$15,502,724

2. The Lane County Assessor is ordered to change the assessment roll to reflect these stipulated values, to recalculate the taxes and to refund any excess tax along with statutory interest.


3. Each party is to bear their own costs.

DATED this 13<sup>th</sup> day of April, 2006.

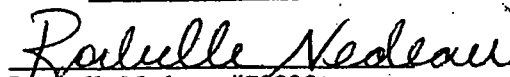
  
Daniel K. Robinson  
Magistrate, Oregon Tax Court

IT IS STIPULATED that the foregoing judgment may be entered.

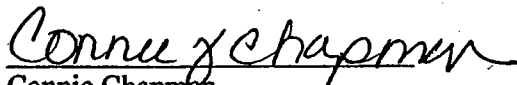
Dated: 4.04.06

  
Thomas P.E. Herrmann #91313  
Of Attorneys for Plaintiff

Dated: 04-07-06

  
Rochelle Nedeau, #79333  
Of Attorneys for Defendant  
Department of Revenue  
State of Oregon

Dated: 4-5-06

  
Connie Chapman,  
Lane County Assessor's Office  
Defendant

Page 2 - STIPULATED GENERAL JUDGMENT  
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IN THE MATTER OF A REFUND TO MONACO COACH CORPORATION  
IN THE AMOUNT OF \$501,975.09