

W.G.B.L.

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

ORDER NUMBER )  
) IN THE MATTER OF A REFUND TO  
)  
) SWANSON GROUP MANUFACTURING, LLC  
)  
) IN THE AMOUNT OF \$121,074.64  
)

**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 Swanson Group Manufacturing, LLC, 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 Swanson Group Manufacturing, LLC, the taxes and interest indicated from the unsegregated funds.

**MAGISTRATE APPEAL**

**2007 & 2008 TAX YEARS**

Account Number 0302081 \$ 107,092.20 Tax Refund  
SWANSON GROUP MFG, LLC 13,982.44 Interest Refund  
121 SW Morrison St. 11<sup>th</sup> Floor  
Portland, OR 97204

TOTAL REFUND: \$ 121,074.64

DATED this \_\_\_\_\_ day of June, 2009

\_\_\_\_\_  
Peter Sorenson, Chair  
Lane County Board of Commissioners

APPROVED AS TO FORM

Date 6-11-09 lane county

*[Signature]*  
OFFICE OF LEGAL COUNSEL  
6/08/09

**RECEIVED**

**APR 10 2009**

**LANE COUNTY  
ASSESSMENT & TAXATION**

SWANSON GROUP MANUFACTURING, LLC, )

Plaintiff, )

v. )

LANE COUNTY ASSESSOR )  
and DEPARTMENT OF REVENUE, )  
State of Oregon, )

Defendants. )

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

FILED  
MAGISTRATE DIVISION  
OREGON TAX COURT

09 APR -9 AM 11:21

TC-MD 070905B

**JUDGMENT OF STIPULATION**


This matter is before the court upon the agreement of the parties. Mediation was held on April 1, 2009. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS ADJUDGED that the total real market value of property described as Accounts R0302081 and P5033905 is \$6,805,300, including personal property and land, as stipulated for the 2007-08 tax year;

IT IS FURTHER ADJUDGED that the parties shall allocate the above values between the two account; and

IT IS FURTHER ADJUDGED that Defendant Lane County Assessor shall correct the assessment and tax rolls to reflect the above value. Any refund due following this correction is to be promptly paid with statutory interest.

Dated this 9<sup>th</sup> day of April 2009.

  
JEFFREY S. MATTSON  
MAGISTRATE

***Judgments from the Magistrate Division are final and may not be appealed.  
ORS 305.501.***

JUDGMENT OF STIPULATION TC-MD 070905B

SCANNED 4/10/09 cd

**RECEIVED**

**APR 10 2009**

**LANE COUNTY  
ASSESSMENT & TAXATION**

**IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax**

**FILED  
MAGISTRATE DIVISION  
OREGON TAX COURT  
09 APR -9 AM 9:01**

SWANSON GROUP MANUFACTURING, LLC, )

Plaintiff, )

v. )

LANE COUNTY ASSESSOR )  
and DEPARTMENT OF REVENUE, )  
State of Oregon, )

Defendants. )

TC-MD 081189B

**JUDGMENT OF STIPULATION**

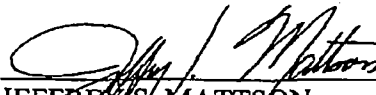
This matter is before the court upon the agreement of the parties. Mediation was held on April 1, 2009. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS ADJUDGED that the total real market value of property described as Accounts R0302081 and P5033905 is \$7,500,000, including personal property and land, as stipulated for the 2008-09 tax year;

IT IS FURTHER ADJUDGED that the parties shall allocate the above values between the two accounts; and

IT IS FURTHER ADJUDGED that Defendant Lane County Assessor shall correct the assessment and tax rolls to reflect the above value. Any refund due following this correction is to be promptly paid with statutory interest.

Dated this 9<sup>th</sup> day of April 2009.

  
JEFFREY S. MATTSON  
MAGISTRATE

***Judgments from the Magistrate Division are final and may not be appealed.  
ORS 305.501.***

JUDGMENT OF STIPULATION TC-MD 081189B

SCANNED 4/10/09 cd 1

1 CERTIFICATE OF SERVICE

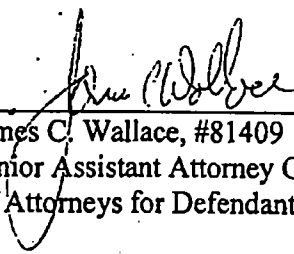
2 I certify that on the 14 day of February 2008, I directed the foregoing ANSWER to be  
3 served upon the parties hereto by the method indicated below, and addressed to the following:

4 David L. Canary  
5 Garvey Schubert Barer  
6 121 SW Morrison St. 11<sup>th</sup> Fl.  
7 Portland, OR 97204

8 Jim Gangle  
9 Lane County Assessor  
10 Public Service Building  
11 125 E 8<sup>th</sup> Avenue  
12 Eugene, OR 97401-2968

13  HAND DELIVER  
14  U.S. MAIL  
15  OVERNIGHT MAIL  
16  FACSIMILE

17 and prepaying the postage thereon.

18   
19 James C. Wallace, #81409  
20 Senior Assistant Attorney General  
21 Of Attorneys for Defendant  
22  
23