

W. T. B. I.

IN THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON

ORDER NUMBER) IN THE MATTER OF A REFUND TO
)
) NORTHWEST NATURAL GAS CO.
)
) IN THE AMOUNT OF \$31,131.34

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 Northwest Natural Gas Co., 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 Northwest Natural Gas Co., the taxes and interest indicated from the unsegregated funds.

SUPREME COURT ORDER

2008-09 TAX YEAR

Account Number 8502253 \$ 26,937.99 Tax Refund
Northwest Natural Gas Co. 4,193.35 Interest Refund
c/o Dave Aimone
220 NW Second Ave.
Portland, OR 97209

TOTAL REFUND: \$ 31,131.34

DATED this _____ day of April, 2010

APPROVED AS TO FORM

Bill Fleenor, Chair

Date 3-24-10 Lane County

Lane County Board of Commissioners


OFFICE OF LEGAL COUNSEL

FILED
MAGISTRATE DIVISION
OREGON TAX COURT

10 MAR 16 AM 8:56

1 IN THE OREGON TAX COURT

2 MAGISTRATE DIVISION

3 Property Tax

4 NORTHWEST NATURAL GAS
5 COMPANY,

6 Plaintiff,

7 v.

8 DEPARTMENT OF REVENUE, STATE
9 OF OREGON,

10 Defendant.

Case No. 081047D

STIPULATED JUDGMENT

STOEL RIVES LLP
900 SW Fifth Avenue, Suite 2600, Portland, OR 97204
Main (503) 224-3380 Fax (503) 220-2480

11 Based on the parties' agreement that the Oregon Supreme Court's Order dated
12 January 28, 2010 in *Northwest Natural Gas Company v. Department of Revenue*, No.
13 SC S056384, resolves all legal issues in this case, and based on the parties' agreement as to
14 values, now, therefore,

15 IT IS HEREBY ADJUDGED that, for the 2008-09 property tax year, the value of
16 Plaintiff's property subject to assessment by Defendant shall be reduced by \$66,007,000, the
17 value of the natural gas and appliance inventory for the property tax year as agreed by the
18 parties; and

19 IT IS FURTHER ADJUDGED that Defendant shall instruct the appropriate county
20 authorities to correct the assessment rolls to reflect the reduction described above and shall
21 take, or direct any county authority to take, any and all actions necessary to effect refunds
22 consistent with this correction. Any refund due following this correction shall be paid with
23 statutory interest pursuant to ORS 311.806 and ORS 311.812.

24 / / /

25 / / /

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RECEIVED

MAR 16 2010

GENERAL COUNSEL
DEPT. OF JUSTICE
SALEM, OREGON

COPY TO DOR

Entered
Clerk

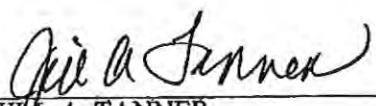
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IT IS FURTHER ADJUDGED that each party shall bear its own costs, disbursements and fees.


DATED this 16th day of March, 2010.

OREGON TAX COURT




JILL A. TANNER
PRESIDING MAGISTRATE

THE UNDERSIGNED STIPULATE TO THE CONTENT AND FORM OF THE ABOVE STIPULATED JUDGMENT:



Robert T. Manicke
Of Attorneys for Plaintiff

Dated: March 11, 2010



Marilyn J. Harbour
Of Attorneys for Defendant

Dated: March 11, 2010