

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

ORDER NUMBER ) IN THE MATTER OF A REFUND TO  
11-10-5-1 )  
) SPRINGFIELD PROFESSIONAL BUILDING  
ASSOCIATES LLC  
)  
) IN THE AMOUNT OF \$39,040.92

**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 SPRINGFIELD PROFESSIONAL BUILDING ASSOCIATES 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 SPRINGFIELD PROFESSIONAL BUILDING ASSOCIATES LLC, the taxes and interest indicated from the unsegregated funds.

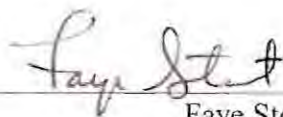
**BOARD OF PROPERTY TAX/MAGISTRATE APPEAL**

**2010-11 TAX YEAR**

Account Number 1373263	\$35,172.00	Tax Refund
Springfield Professional Building Associates LLC	3,868.92	Interest Refund
c/o 777 High St. Ste 150.		
Eugene, OR 97401		

TOTAL REFUND: \$39,040.92

ADOPTED this 5th day of October, 2011



Faye Stewart, Chair  
Lane County Board of Commissioners

APPROVED AS TO FORM

Date 9-27-11 lane county



OFFICE OF LEGAL COUNSEL

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

11 AUG 19 AM 8:04

LANE COUNTY ASSESSOR, )  
 )  
 Plaintiff, ) TC-MD 110137D  
 )  
 v. )  
 )  
 SPRINGFIELD PROFESSIONAL )  
 BUILDING ASSOCIATES, LLC, )  
 )  
 Defendant. ) **JUDGMENT OF DISMISSAL**

This matter came before the court on Defendant's Motion to Dismiss, filed April 19, 2011, requesting that the Complaint be dismissed. By Decision of Dismissal dated June 15, 2011, the court granted Defendant's Motion to Dismiss. No appeal was taken from that decision. Now, therefore,

IT IS ADJUDGED that this matter be dismissed;

IT IS FURTHER ADJUDGED that Defendant's request for costs is denied.

Dated this 19<sup>th</sup> day of August 2011.

  
JILL A. TANNER  
PRESIDING MAGISTRATE

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

DAVID E. CARMICHAEL, LLC

AN ATTORNEY FIRM  
150 FORUM BUILDING  
777 HIGH STREET  
EUGENE, OREGON 97401

TELEPHONE  
(541) 484-2220

TELEFAX  
(541) 484-2251

August 22, 2011

E-mailed to: Stacie.Smith@co.lane.or.us

LANE COUNTY  
DEPARTMENT OF ASSESSMENT & TAXATION  
125 E. 8TH AVENUE  
EUGENE, OREGON 97401-2968

ATTN: STACIE SMITH

RE: REPRESENTATION/REFUNDS

Dear Stacie:

Please update your records to reflect that I am the taxpayers' representative in connection with the Magistrate Division appeals filed by Lane County listed hereinbelow in connection with tax year 2010-11. Your cooperation in **providing me with the refund checks at your earliest opportunity** is genuinely appreciated in advance. If for any reason no refunds are to be issued, please let me know.

Account #1373263 — Springfield Professional Building Associates LLC

The 2010 Board reduced the RMV from \$8,933,638 to \$3,064,361 and the assessed value from \$5,139,770 to \$3,604,361. The Magistrate dismissed Lane County's appeal (see enclosed Judgment of Dismissal) so Board's reductions are affirmed.

Account #1161924 — McCabe Trust

The 2010 Board reduced the RMV from \$1,128,173 to \$792,000 and the assessed value from \$1,122,953 to \$792,000. The Magistrate dismissed Lane County's appeal (see enclosed Judgment of Dismissal) so Board's reductions are affirmed.

Accounts #1237781, 1403219, 1403227, 1403235, 1403243, 1403250, 1430089, 1492261 and 1492287 — Ralph H. Pierce Testamentary Trust and Elizabeth C. Pierce Testamentary Trust:

The 2010 Board reduced the RMV and AV as follows:

1237781	RMV \$2,151,125 to \$1,659,118 AV \$1,319,156 -- No change
1403219	RMV \$ 498,395 to \$ 498,394 AV \$ 368,802 -- No change
1403227	RMV \$ 452,770 to \$ 284,713 AV \$ 348,571 to \$ 284,713
1403235	RMV \$ 452,770 to \$ 284,713 AV \$ 348,571 to \$ 284,713

-2- August 22, 2011  
ATTN: Staci Smith – Lane County

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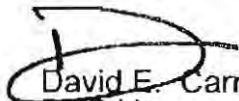
1403243	RMV \$ 692,346 to \$ 436,175 AV \$ 532,970 to \$ 436,175
1403250	RMV \$ 692,346 to \$ 436,175 AV \$ 532,970 to \$ 436,175
1430089	RMV \$ 1,099 to \$ 1,098 AV \$ 614 – No change
1492261	RMV \$1,720,176 to \$1,082,522 AV \$1,315,905 to \$1,082,522
1492287	RMV \$1,720,176 to \$1,082,122 AV \$1,315,905 to \$1,082,122

The Magistrate dismissed Lane County's appeal (see enclosed Judgment of Dismissal) so Board's reductions are affirmed.

Again, you are instructed to provide the 2010 refunds on the above-referenced accounts to me. Obviously the taxpayers are interested in receiving the refunds ASAP.

Staci, if you have any questions or concerns, please let me know. Thank you.

Cordially,



David E. Carmichael  
DEC:kjm  
Enclosures



LANE COUNTY BOARD OF PROPERTY TAX APPEALS  
Real Property Order

SPRINGFIELD PROF BLDG ASSOC LLC  
Rep: JOHN BROWN  
101 E BROADWAY STE 101  
EUGENE OR 97401

Date February 11, 2011  
Petition 2010 400  
Account 1373263  
Neighborhood 81904  
Date Mailed February 14, 2011

The Board of Property Tax Appeals for the County of Lane, Oregon, having duly convened on the 7th day of February 2011, and

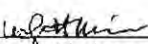
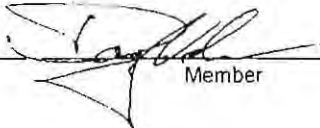

The board having duly considered the petition of the above-named petitioner, finds the values on the tax roll of the property described above to be sustained or reduced by the board as follows:

<u>Real Market Value</u>	<u>Found by Assessor</u>	<u>Found by Board</u>
Real Market Value of Land (MKLND)	\$455,258	\$455,258
Real Market Value of Improvement(s) (MKIMP)	\$8,478,380	\$2,609,103
Total	<u>\$8,933,638</u>	<u>\$3,064,361</u>
<b>Maximum Assessed Value (MAVMK)</b>	<b>\$5,139,770</b>	<b>\$5,139,770</b>
<b>Assessed Value (before exemptions) (AVR)</b>	<b>\$5,139,770</b>	<b>\$3,064,361</b>

Now, therefore, the Board hereby orders the officer in charge of the roll to adjust the tax roll of Lane County for the tax year 2010-2011 in conformance with this order.

LANE COUNTY BOARD OF PROPERTY TAX APPEALS

Done at LANE County, Oregon February 11, 2011

 Chairperson
  Member
  Member

Appeal rights - see attached