

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

ORDER NUMBER) IN THE MATTER OF A REFUND TO
06-1-11-3) FOSTER FOODS OF OREGON, INC.
)
) IN THE AMOUNT OF \$168,906.23

WHEREAS the following property tax accounts have been charged or have paid property taxes in excess of the correct amounts, as indicated, and

WHEREAS a refund of these taxes, with interest, as appropriate, should be made to Foster Foods of Oregon, Inc., 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 Foster Foods of Oregon, Inc., the taxes and interest indicated from the unsegregated funds.

OREGON TAX COURT – MAGISTRATE DIVISION

2000-2001 TAX YEAR

Account Number 0830107 \$ 16,945.45 Tax Refund
Foster Foods of Oregon, Inc. 10,675.63 Interest Refund \$ 27,621.08
c/o Christopher Robinson, Attorney
Lawyer’s Trust Account
1 Mount Jefferson Terrace, Suite 101
Lake Oswego, OR 97035

2001-2002 TAX YEAR

Account Number 0830107 \$ 26,342.37 Tax Refund
Foster Foods of Oregon, Inc. 13,434.61 Interest Refund \$ 39,776.98
c/o Christopher Robinson, Attorney
Lawyer’s Trust Account
1 Mount Jefferson Terrace, Suite 101
Lake Oswego, OR 97035

1 IN THE MAGISTRATE DIVISION
2 OF THE OREGON TAX COURT

3 Property Tax

4 FOSTER FOODS OF OREGON, INC.,

Case No. 010548D

5 Plaintiff,

6 v.

STIPULATED GENERAL JUDGMENT

7 LANE COUNTY ASSESSOR,

8 And,

9 DEPARTMENT OF REVENUE,
10 State of Oregon,

11 Defendants.

12 Having come before the court on the stipulation of the parties hereto, and the court being
13 otherwise fully advised in the premises, now, therefore,

14 IT IS HEREBY ORDERED AND ADJUDGED that

- 15 1. The real market value of Lane County account 830107 for tax year 2000-01 shall
16 be \$5,812,680, including \$412, 680 allocated to land, \$2,035,800 allocated to
17 Buildings and Structures, and \$3,364,200 allocated to Machinery and Equipment;
- 18 2. The Lane County Assessor is ordered to change the assessment roll to reflect
19 these changes, to recalculate taxes on the affected account, and to refund any
20 excess tax paid along with statutory interest; and

21 ///

22 ///

23 ///

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

02/15/2006

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(BCC #1)

IN THE MATTER OF A REFUND TO FOSTER FOODS OF OREGON, INC.
IN THE AMOUNT OF \$168,906.23

3. Each party to bear their own costs.

DATED this 25th day of October, 2005.

Jill A. Tanner
Jill A. Tanner
Magistrate, Oregon Tax Court

IT IS STIPULATED that the foregoing Stipulated General Judgment may be entered:

<u>10-10-05</u>	<u><i>Christopher K. Robinson</i></u>	Dated	<u><i>Douglas M. Adair</i></u>
Dated	Christopher K. Robinson # 77321 Of attorneys for Foster Foods, Inc., Plaintiff		Douglas M. Adair, #95195 Assistant Attorney General Of Attorneys for Department of Revenue, State of Oregon, Defendant

10/14/05
Dated

[Signature]
(authorized individual)
Lane Co. Assessor,
Defendant

1 IN THE MAGISTRATE DIVISION
2 OF THE OREGON TAX COURT

3 Property Tax

4 FOSTER FOODS OF OREGON, INC.,

Case No. 020339D

5 Plaintiff,

6 v.

STIPULATED GENERAL JUDGMENT

7 LANE COUNTY ASSESSOR,

8 And,

9 DEPARTMENT OF REVENUE,
10 State of Oregon,

11 Defendants.

12 Having come before the court on the stipulation of the parties hereto, and the court being
13 otherwise fully advised in the premises, now, therefore,

14 IT IS HEREBY ORDERED AND ADJUDGED that

- 15 1. The real market value of Lane County account 830107 for tax year 2001-02 shall
16 be \$5,208,800, including \$462,200 allocated to land, \$1,690,200 allocated to
17 Buildings and Structures, and \$3,056,400 allocated to Machinery and Equipment;
- 18 2. The real market value of Lane County account 5095185 for tax year 2001-02 shall
19 be \$653,400.
- 20 3. The real market values of Lane County accounts 829992 and 829968 for tax year
21 2001-02 shall remain unchanged.
22
23

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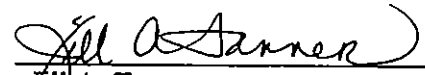
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(BCC #1)

IN THE MATTER OF A REFUND TO FOSTER FOODS OF OREGON, INC.
IN THE AMOUNT OF \$168,906.23

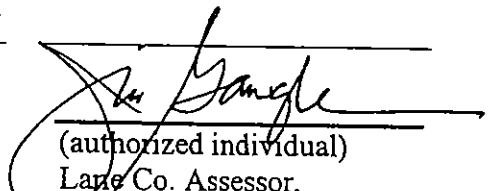
- 1 4. The Lane County Assessor is ordered to change the assessment roll to reflect
2 these changes, to recalculate taxes on the affected account, and to refund any
3 excess tax paid along with statutory interest; and
4 5. Each party to bear their own costs.

5 DATED this 25th day of October, 2005.

6 
7 Jill A. Tanner
8 Magistrate, Oregon Tax Court

9 IT IS STIPULATED that the foregoing Stipulated General Judgment may be entered:

10
11 10-10-05 Christopher K. Robinson 10/14/05 Douglas M. Adair
12 Dated Christopher K. Robinson Dated Douglas M. Adair, #95195
13 # 77321 Assistant Attorney General
14 Of attorneys for Foster Of Attorneys for Department of
15 Foods, Inc., Plaintiff Revenue, State of Oregon,
16 Defendant

15 10/14/05
16 Dated 
17 (authorized individual)
18 Lane Co. Assessor,
19 Defendant

1 IN THE MAGISTRATE DIVISION
2 OF THE OREGON TAX COURT

3 Property Tax

4 FOSTER FOODS OF OREGON,

Case No. 030171D

5 Plaintiff,

6 v.

STIPULATED GENERAL JUDGMENT

7 LANE COUNTY ASSESSOR,

8 And,

9 DEPARTMENT OF REVENUE,
State of Oregon,

10 Defendants.
11

12 Having come before the court on the stipulation of the parties hereto, and the court being
13 otherwise fully advised in the premises, now, therefore,

14 IT IS HEREBY ORDERED AND ADJUDGED that

- 15 1. The real market value of Lane County account 830107 for tax year 2002-03 shall
16 be \$5,194,550, including \$429,850 allocated to land, \$1,664,200 allocated to
17 Buildings and Structures, and \$3,100,500 allocated to Machinery and Equipment;
- 18 2. The real market value of Lane County account 5095185 for tax year 2002-03 shall
19 be \$535,300.
- 20 3. The real market values of Lane County accounts 829992 and 829968 for tax year
21 2002-03 shall remain unchanged.

22 ///

23 ///

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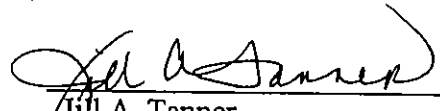
(BCC #1)

IN THE MATTER OF A REFUND TO FOSTER FOODS OF OREGON, INC.
IN THE AMOUNT OF \$168,906.23



1 4. The Lane County Assessor is ordered to change the assessment roll to reflect
2 these changes, to recalculate taxes on the affected accounts, and to refund any
3 excess tax paid along with statutory interest; and

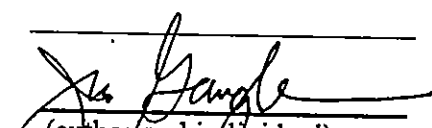
4 5. Each party to bear their own costs.

5 DATED this 25th day of October, 2005.

6
7 
8 Jill A. Tanner
Magistrate, Oregon Tax Court

9 IT IS STIPULATED that the foregoing Stipulated General Judgment may be entered:

10
11 10-10-05  10/19/05 
12 Dated Christopher K. Robinson Dated Douglas M. Adair, #95195
13 # 77321 Assistant Attorney General
14 Of attorneys for Foster Of Attorneys for Department of
Foods, Inc., Plaintiff Revenue, State of Oregon,
Defendant

15 10/14/05
16 Dated 
17 (authorized individual)
18 Lane Co. Assessor,
Defendant

1 IN THE MAGISTRATE DIVISION
2 OF THE OREGON TAX COURT

3 Property Tax

4 FOSTER FOODS OF OREGON, INC.,
5 FOSTER POULTRY FARMS, CORP.,

6 Plaintiff,

7 v.

8 LANE COUNTY ASSESSOR,

9 And,

10 DEPARTMENT OF REVENUE,
11 State of Oregon,

12 Defendants.

Case No. 040197D

STIPULATED GENERAL JUDGMENT

13 Having come before the court on the stipulation of the parties hereto, and the court being
14 otherwise fully advised in the premises, now, therefore,

15 IT IS HEREBY ORDERED AND ADJUDGED that

- 16 1. The real market value of Lane County account 830107 for tax year 2003-04 shall
17 be \$4,690,660, including \$615,060 allocated to land, \$1,674,400 allocated to
18 Buildings and Structures, and \$2,401,200 allocated to Machinery and Equipment;
- 19 2. The real market value of Lane County account 5095185 for tax year 2003-04 shall
20 be \$524,400.
- 21 3. The Lane County Assessor is ordered to change the assessment roll to reflect
22 these changes, to recalculate taxes on the affected accounts, and to refund any
23 excess tax paid along with statutory interest; and

Page 1 - STIPULATED GENERAL JUDGMENT
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IN THE AMOUNT OF \$168,906.23

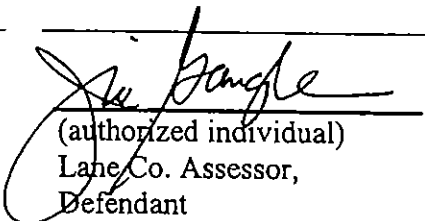
1 4. Each party to bear their own costs.

2 DATED this 25th day of October, 2005.

3
4 
5 Jill A. Tanner
Magistrate, Oregon Tax Court

6 IT IS STIPULATED that the foregoing Stipulated General Judgment may be entered:

7
8 10-16-05  10/19/05 
9 Dated Christopher K. Robinson Dated Douglas M. Adair, #95195
10 # 77321 Assistant Attorney General
Of attorneys for Foster Of Attorneys for Department of
11 Foods, Inc., Plaintiff Revenue, State of Oregon,
Defendant

12 10/14/5
13 Dated 
14 (authorized individual)
Lane Co. Assessor,
15 Defendant

1 IN THE MAGISTRATE DIVISION
2 OF THE OREGON TAX COURT

3 Property Tax

4 FOSTER FOODS OF OREGON, INC.,

Case No. 050222D

5 Plaintiff,

6 v.

STIPULATED GENERAL JUDGMENT

7 LANE COUNTY ASSESSOR,

8 And,

9 DEPARTMENT OF REVENUE,
10 State of Oregon,

11 Defendants.

12 Having come before the court on the stipulation of the parties hereto, and the court being
13 otherwise fully advised in the premises, now, therefore,

14 IT IS HEREBY ORDERED AND ADJUDGED that

- 15 1. The real market value of Lane County account 830107 for tax year 2004-05 shall
16 be \$4,461,610, including \$572,010 allocated to land, \$1,654,400 allocated to
17 Buildings and Structures, and \$2,235,200 allocated to Machinery and Equipment;
- 18 2. The real market value of Lane County account 5095185 for tax year 2004-05 shall
19 be \$510,400.
- 20 3. The real market value of Lane County accounts 829992 and 829968 for tax year
21 2004-05 shall remain unchanged.
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23

Page 1 - STIPULATED GENERAL JUDGMENT
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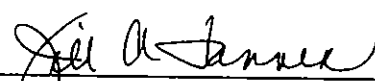
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IN THE MATTER OF A REFUND TO FOSTER FOODS OF OREGON, INC.
IN THE AMOUNT OF \$168,906.23

1 4. The Lane County Assessor is ordered to change the assessment roll to reflect
2 these changes, to recalculate taxes on the affected accounts, and to refund any
3 excess tax paid along with statutory interest; and

4 5. Each party to bear their own costs.

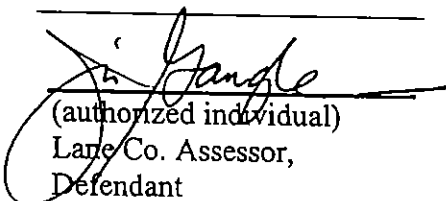
5 DATED this 25TH day of October, 2005.

6 

7 Jill A. Tanner
8 Magistrate, Oregon Tax Court

9 IT IS STIPULATED that the foregoing Stipulated General Judgment may be entered:


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11 10-10-05 Christopher K. Robinson 10/19/05 Douglas M. Adair
12 Dated Christopher K. Robinson Dated Douglas M. Adair, #95195
13 # 77321 Assistant Attorney General
14 Of attorneys for Foster Of Attorneys for Department of
15 Foods, Inc., Plaintiff Revenue, State of Oregon,
16 Defendant

15 10/14/05
16 Dated 
17 (authorized individual)
18 Lane Co. Assessor,
19 Defendant



MEMORANDUM

TO: Board of County Commissioners

FROM: Daniela Urbatzka, Property and Tax Manager 
Lane County Department of Assessment & Taxation

SUBJECT: Refund to Foster Foods of Oregon, Inc.
Assessor's Account Number 0830107
2005-2006 Tax Year

DATE: December 16, 2005

Foster Foods of Oregon, Inc. owns property at 33464 E. West Lane in Creswell, Oregon.

The Oregon Tax Court - Magistrate Division in Stipulated Judgment No. 050222D has corrected the real market value of the improvement for the 2004-2005 tax year and pursuant to Oregon Revised Statute 309.115 which directs the Department of Assessment and Taxation "to correct the real market value entered on the assessment and tax rolls for the five assessment years next following the year for which the order is entered..." the Department of Assessment and Taxation has reduced the improvement value, per Oregon Revised Statute 309.115, for the 2005-2006 tax year and that action results in a refund.

In October, 2005, the Department of Assessment and Taxation sent a tax statement for the fiscal year 2005-2006 to the owner of record for the property, Foster Foods of Oregon, Inc. Foster Foods of Oregon, Inc. sent a full payment including discount on November 15, 2005. The payment was processed by the Department of Assessment and Taxation on November 21, 2005.

Due to the above circumstances, the Department of Assessment and Taxation needs to refund per Oregon Revised Statute 311.806(b) the tax amount of \$17,175.30 and statutory interest computed through February 15, 2006, in the amount of \$515.26, for a total refund on the 2005-2006 tax year of \$17,690.56. The refund is being issued to the owner of record, Foster Foods of Oregon, Inc., and will be a part of the total refund of \$168,906.23 issued pursuant to this board order.

02/15/2006

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BCC #1

IN THE MATTER OF A REFUND TO FOSTER FOODS OF OREGON, INC.
IN THE AMOUNT OF \$168,906.23