

IN THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON

M1461
03-1-6-15

ORDER NUMBER) IN THE MATTER OF A REFUND TO
)
) HEALTH VENTURES, PC PTNR DBA
)
) OREGON IMAGING CENTER IN THE
)
) AMOUNT OF \$35,973.60

WHEREAS the following property tax accounts have been charged or have 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 Health Ventures, PC PTNR dba Oregon Imaging Center, 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 Health Ventures, PC PTNR dba Oregon Imaging Center, the taxes and interest indicated from the unsegregated funds.

CLERICAL ERROR CORRECTION

2002-2003 TAX YEAR

Account #5503857	\$ 35,268.24 Tax Refund	
Health Ventures, PC PTNR dba	705.36 Interest Refund	\$ 35,973.60
Oregon Imaging Center		
1200 Hilyard Street, Suite 330		
Eugene, OR 97401		

TOTAL REFUND: \$ 35,973.60

DATED this _____ day of January, 2003

Chair
Lane County Board of Commissioners



MEMORANDUM

TO: Board Of County Commissioners

FROM: Angela M. Smith, Taxation Manager *A.M.S.*
Lane County Department of Assessment & Taxation

SUBJECT: Assessor's Personal Property Account Number 5503857
Health Ventures, PC PTNR dba Oregon Imaging Center

DATE: December 24, 2002

Health Ventures, PC PTNR dba Oregon Imaging Center owns personal property located at 1200 Hilyard Street in Eugene, Oregon. They also lease medical equipment from two different companies Citicorp Leasing, Inc. and Siemens Financial Services. Health Ventures, PC PTNR dba Oregon Imaging Center reported equipment it leases from both companies on their 2002-2003 Personal Property Return. Both Citicorp Leasing, Inc. and Siemens Financial Services also filed a Personal Property Return for the 2002-2003 tax year for the same assets. Property taxes on leased equipment/property should only be charged to the leasing company and both companies were correct in their filing and thus a double assessment of the equipment was created. This double assessment on Health Ventures, PC PTNR dba Oregon Imaging Center's account number 5503857 has since been corrected and the assessed value has been lowered.

In October, 2002, the Department of Assessment and Taxation sent a tax statement for the fiscal year 2002-2003 to the owner of record for the property, Health Ventures, PC PTNR dba Oregon Imaging Center. The taxpayer sent a full payment on November 4, 2002. The payment was processed by the Department of Assessment and Taxation on November 4, 2002.

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 \$35,268.24 and statutory refund interest in the amount of \$705.36 computed through January 15, 2003 for a total refund of \$35,973.60. The refund is being issued to the owner of record Health Ventures, PC PTNR dba Oregon Imaging Center.

01/15/2003

PAGE 2 OF 2

BCC #2

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