

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

FILED W.9.B.1
MAGISTRATE DIVISION
OREGON TAX COURT

03 MAR 24 AM 8:30 03-7-363

FOSTER FOODS OF OREGON, INC.,)	
)	
Plaintiff,)	TC-MD 021188D
)	
v.)	
)	
LANE COUNTY ASSESSOR and)	
DEPARTMENT OF REVENUE,)	
STATE OF OREGON,)	
)	
Defendants.)	CORRECTED
)	JUDGMENT OF STIPULATION

This matter is before the court upon the oral stipulation of the parties made during the case management conference held on Thursday, January 23, 2003.

Mr. W. Scott Phinney, Attorney at Law, appeared on behalf of Plaintiff. Mr. Doug Adair, Assistant Attorney General, appeared on behalf of Defendant. The parties agreed that the values set forth in Defendant's Answer, filed November 22, 2002, are correct. Now, therefore,

IT IS IT IS HEREBY ADJUDGED AND DECREED that the real market value of property described as Account 0830107¹ was, as stipulated for the following tax years:

Tax Year 1995-1996:

Land:	\$ 241,540
Improvements:	<u>\$4,541,930</u>
Total:	\$4,783,470

Tax Year 1996-1997:

Land:	\$ 270,520
Improvements:	<u>\$5,718,690</u>
Total:	\$5,989,210

¹ On February 26, 2003, Defendant (Lane County Assessor) notified the court that the Account was incorrectly stated in the court's Judgment of Stipulation, filed January 31, 2003.

CORRECTED JUDGMENT OF STIPULATION TC-MD 021188D

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Tax Year 1997-1998:

Land:	\$ 346,270
Improvements:	<u>\$6,195,820</u>
Total:	\$6,542,090

Tax Year 1998-1999:

Land:	\$ 349,730
Improvements:	<u>\$6,079,630</u>
Total:	\$6,429,360

Tax Year 1999-2000:

Land:	\$ 349,730
Improvements:	<u>\$6,212,340</u>
Total:	\$6,562,070

IT IS FURTHER ADJUDGED AND DECREED that the county correct the assessment and tax rolls to reflect the above values. Any refund due following this correction is to be promptly paid with statutory interest.

Dated this 24th day of March, 2003.



JILL A. TANNER
PRESIDING MAGISTRATE

CORRECTED JUDGMENT OF STIPULATION TC-MD 021188D

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IN THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON

ORDER NUMBER)	IN THE MATTER OF A REFUND TO
)	
)	
)	FOSTER FOODS OF OREGON, INC.
)	
)	
)	IN THE AMOUNT OF \$12,215.69

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

1995-1996 TAX YEAR

Account Number 0830107	\$	7,713.31 Tax Refund	
Foster Foods of Oregon, Inc.		1,619.80 Interest Refund	\$ 9,333.11
c/o Property Research Limited			
Client Trust Account			
1 Mount Jefferson Terrace, Suite 101			
Lake Oswego, OR 97035			

OREGON TAX COURT – MAGISTRATE DIVISION

1996-1997 TAX YEAR

Account Number 0830107	\$	2,234.51 Tax Refund	
Foster Foods of Oregon, Inc.		469.25 Interest Refund	\$ 2,703.76
c/o Property Research Limited			
Client Trust Account			
1 Mount Jefferson Terrace, Suite 101			
Lake Oswego, OR 97035			

1997-1998 TAX YEAR

Account Number 0830107	\$	147.79 Tax Refund	
Foster Foods of Oregon, Inc.		31.03 Interest Refund	\$ 178.82
c/o Property Research Limited			
Client Trust Account			
1 Mount Jefferson Terrace, Suite 101			
Lake Oswego, OR 97035			

TOTAL REFUND: \$ 12,215.69

DATED this _____ day of July, 2003

Peter Sorenson, Chair
Lane County Board of Commissioners

APPROVED AS TO FORM

Date 7-18-03 lane county


OFFICE OF LEGAL COUNSEL