W. 9. B.2

03-7-30-4



MEMORANDUM

TO:

Board Of County Commissioners

FROM:

Angela M. Smith, Taxation Manager Grace M. Smith

Lane County Department of Assessment & Taxation

SUBJECT:

Assessor's Personal Property Account Number 5443351

Vivendi-Universal Interactive, Inc.

DATE:

July 14, 2003

Vivendi-Universal Interactive, Inc. owned personal property located at 1600 Millrace Drive in Eugene, , Oregon.

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, Vivendi-Universal Interactive, Inc. The taxpayer sent a full payment on November 11, 2002. The payment was processed by the Department of Assessment and Taxation on November 12, 2002.

On March 12, 2003 a letter was sent to the Lane County Department of Assessment and Taxation informing us that as of September 1, 2001, Vivendi-Universal Interactive ceased to conduct business in Lane County. Assets formerly located at 1600 Millrace Drive were either disposed of or transferred out of state prior to January 1, 2002. Our records have now been corrected to reflect this information and the personal property account 5443351 has been cancelled.

Due to the above circumstances, the Department of Assessment and Taxation needs to refund per Oregon Revised Statute 311.812 (2)(a) the tax amount of \$11,859.73 and statutory refund interest in the amount of \$1,067.38 computed through August 15, 2003 for a total refund of \$12,927.11. The refund is being issued to the owner of record Vivendi-Universal Interactive, Inc.

IN THE BOARD OF COUN	ATY COMMIS	SSIONERS OF LAND	E COUNTY, OF	ŒGON
ORDER NUMBER)	IN THE MATTER OF A REFUND TO		
)	VIVENDI-UNIVERS	SAL INTERACT	TVE, INC.
)	IN THE AMOUNT (OF \$12,927.11	
WHEREAS the following	ng property tax	account has been charg	ed or has paid pro	perty taxes
in excess of the correct amount,	as indicated, ar	nd		
WHEREAS a refund of	these taxes, wit	th interest, as appropria	ite, should be ma	de to Vivendi-
Universal Interactive, Inc., now	therefore be it,			
ORDERED that the I	Lane County	Departments of Asse	ssment and Ta	xation and
Management Services take such	action as is ne	cessary and proper to r	efund to Vivend	i-Universal
Interactive, Inc., the taxes and in	terest indicated	I from the unsegregate	d funds.	
CLERICAL ERROR				
2002-2003 TAX YEAR				
Account Number 5443351 Vivendi-Universal Interactive, Ir 100 Universal City Plaza Universal City, CA 91608	\$ nc.	11,859.73 Tax Refur 1,067.38 Interest R		
TOTAL REFUND:			\$	12,927.11
DATE	D this	day of July, 200)3	
Lar		enson, Chair rd of Commissioners	APPROVED A Date 7-18-03	

BCC #1 07/15/2003 PAGE 1 OF 2 IN THE MATTER OF A REFUND TO VIVENDI-UNIVERSAL INTERACTIVE, INC. **IN THE AMOUNT OF \$12,927.11**

OFFICE OF LEGAL COUNSEL