

W.9.C.1.  
03-9-10-9

# MEMORANDUM



TO: Board of County Commissioners

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

SUBJECT: Refund to Willamette Industries  
Assessor's Account Number 0038511  
1999-2000 and 2000-2001 Tax Years

DATE: September 3, 2003

The Oregon Tax Court - Magistrate Division in Judgment No. 991487A has corrected the real market value of the improvement for the 1999-2000 tax year. Accordingly, the Department of Assessment and Taxation has reduced the improvement value on the assessment and tax roll for the 1999-2000 tax year. In October, 1999, the Department of Assessment and Taxation sent a tax statement for the fiscal year 1999-2000 to the owner of record for the property, Willamette Industries. Willamette Industries sent a full payment, net of the applicable discount, on November 15, 1999 which was processed in our office on November 26, 1999. The reduction in value per the Oregon Tax Court - Magistrate Division Judgment No. 991487A also resulted in a reduction of tax and results in a refund.

In addition, 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 for the 2000-2001 tax year. In October, 2000, the Department of Assessment and Taxation sent a tax statement for the fiscal year 2000-2001 to the owner of record for the property, Willamette Industries. Willamette Industries sent in a full payment, net of the applicable discount, on November 15, 2000. The payment was processed in our office on November 17, 2000. The reduction in value per ORS 309.115 also results in a reduction of tax and requires a refund.

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 \$17,956.35 and statutory interest computed through September 15, 2003 in the amount of \$8,259.92 for a refund of \$26,216.27 for the 1999-2000 tax year. Also the tax amount of \$13,513.50 and statutory interest computed through September 15, 2003, in the amount of \$4,594.59, for a refund of \$18,108.09 for the 2000-2001 tax year. The total refund for both tax years is \$44,324.36 and is being issued to Willamette Industries.

09/15/2003

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BCC #1

IN THE MATTER OF A REFUND TO WILLAMETTE INDUSTRIES  
IN THE AMOUNT OF \$44,324.36

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT  
Property Tax

FILED  
MAGISTRATE DIVISION  
OREGON TAX COURT

01 MAR -1 AM 8:45

WILLAMETTE INDUSTRIES,

Plaintiff,

v.

LANE COUNTY ASSESSOR,

Defendant,

and

DEPARTMENT OF REVENUE,  
STATE OF OREGON,

Intervenor.

No. 991487A

**JUDGMENT OF STIPULATION**

This matter is before the court upon the written stipulation of the parties filed on February 9, 2001.

IT IS HEREBY ADJUDGED AND DECREED that the real market value of property described as Account No. 38511 004 38 was, as stipulated for the 1999-2000 tax year:

Land:	\$ 572,890
Improvements:	\$ <u>11,966,110</u>
Total:	\$ 12,539,000

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 pursuant to ORS 311.806 and 311.812.

Dated this 1<sup>st</sup> day of March, 2001.

\_\_\_\_\_  
SCOT A. SIDERAS  
PRESIDING MAGISTRATE

JUDGMENT OF STIPULATION

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IN THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON

ORDER NUMBER ) IN THE MATTER OF A REFUND TO ) ) WILLAMETTE INDUSTRIES ) ) AMOUNT OF \$44,324.36

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 Willamette Industries, 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 Willamette Industries, the taxes and interest indicated from the unsegregated funds.

OREGON TAX COURT – MAGISTRATE DIVISION

1999-2000 TAX YEAR

Account Number 0038511 \$ 17,956.35 Tax Refund
Willamette Industries 8,259.92 Interest Refund \$ 26,216.27
1300 SW Fifth Avenue; Suite 3800
Portland, OR 97201

2000-2001 TAX YEAR

Account Number 0038511 \$ 13,513.50 Tax Refund
Willamette Industries 4,594.59 Interest Refund \$ 18,108.09
1300 SW Fifth Avenue; Suite 3800
Portland, OR 97201

TOTAL REFUND: \$ 44,324.36

DATED this \_\_\_\_\_ day of September, 2003

APPROVED AS TO FORM

Date 8-23-03 lane county

Handwritten signature and text: OFFICE OF LEGAL COUNSEL

Peter Sorenson, Chair
Lane County Board of Commissioners

W-9-C-1.



## MEMORANDUM

**TO:** Zoe Gilstrap, Management Services Coordinator  
County Administration

**FROM:** Angela M. Smith, Taxation Manager *Angela Smith*  
Department of Assessment and Taxation

**SUBJECT:** Board Agenda Item for September 10, 2003

**DATE:** August 21, 2003

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Please schedule one Board agenda item on the **consent calendar** for the Department of Assessment and Taxation for the Board meeting of September 10, 2003. Item title is listed below.

**(CC) ORDER \_\_\_\_\_ /In the Matter of a Refund to Willamette Industries  
in the Amount of \$44,324.36**

The action required is a certified copy of the signed Board order will be returned upon approval of the item.

Please contact **Margaret Nuse at Extension 3680**, when the order has been signed, but before it has been filed in Deeds and Records, and she will come and pick the order up. Management Services will issue the check, however, they need the signed order *as soon as possible* in order to process the check timely.

AMS/mn