

W. 10. B. 1

IN THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON

ORDER NUMBER) IN THE MATTER OF A REFUND TO
)
) JENOVA LAND COMPANY
)
) IN THE AMOUNT OF \$77,237.00

WHEREAS the following property tax account has been charged or has 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 Jenova Land Company, 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 Jenova Land Company, the taxes and interest indicated from the unsegregated funds.

MAGISTRATE DIVISION – OREGON TAX COURT

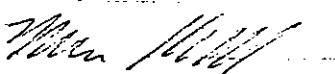
1997-1998 through 2002-2003 TAX YEAR (Clerical Error/Omitted Property)

Account Number 1367406	\$ 66,014.53 Tax Refund	
Jenova Land Company	11,222.47 Interest Refund	\$ 77,237.00
c/o 777 High Street, Suite 150		
Eugene, OR 97401		

TOTAL REFUND: \$ 77,237.00

DATED this _____ day of March, 2005

Anna Morrison, Chair
Lane County Board of Commissioners

3-2-05


IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

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JENOVA LAND COMPANY,)	
)	
Plaintiff,)	TC-MD 031001C
)	
v.)	
)	
LANE COUNTY ASSESSOR,)	
)	
Defendant.)	GENERAL JUDGMENT

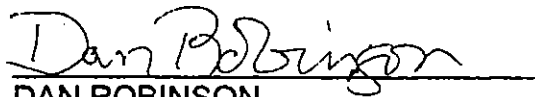
Plaintiff appealed Defendant's omitted property notice on Account 1367406, for the 1997-98, 1998-99, 1999-2000, 2000-2001, 2001-02, and 2002-03 tax years.

Defendant's letter dated February 20, 2004, states it concedes that the "correction to the roll * * * should have been enacted under the Clerical Error statute rather than the Omitted Property statute." (Def's letter dated Feb 20, 2004.) Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS ADJUDGED that the omitted property notice is canceled.

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

Dated this 27th day of February, 2004.


DAN ROBINSON
MAGISTRATE

JUDGMENTS FROM THE MAGISTRATE DIVISION ARE FINAL AND MAY NOT BE APPEALED. ORS 305.501.

GENERAL JUDGMENT TC-MD 031001C