

W.10.C.2



MEMORANDUM

TO: Board of County Commissioners

FROM: Cinda Taylor, Property and Tax Manager *Cinda Taylor*
Lane County Department of Assessment & Taxation

SUBJECT: Refund to Game Tech International, Inc.
Assessor's Account Number 5571505
2004-2005 Tax Year

DATE: March 14, 2005

A refund is being issued to Game Tech International, Inc., for the tax year 2004-2005 on personal property account 5571505. The personal property is located at 1461 Mohawk Boulevard; Springfield, Oregon.

The personal property return listing all of the company's equipment was filed timely for the 2004-2005 tax year. However, when data entry processed the values, it was assumed that the value listed on the return was the per item cost, instead of the total cost per of the items which was the intent of Game Tech International. The value has now been adjusted and the tax amount reduced resulting in a refund.

In October, 2004, the Department of Assessment and Taxation sent a tax statement for the fiscal year 2004-2005 to the owner of record for the property, Game Tech International, Inc. The taxpayer sent in the full amount due with discount of \$15,169.31 on November 15, 2004. The payment was processed by the Department of Assessment and Taxation on November 15, 2004.

Due to the above circumstances, the Department needs to refund per Oregon Revised Statute 311.806(d) the tax amount of \$14,900.10 plus statutory interest through April 15, 2005, in the amount of \$745.01, for a total of \$15,645.11 to the owner of record, Game Tech International, Inc.

04/15/2005

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**IN THE MATTER OF A REFUND TO GAME TECH INTERNATIONAL, INC.
IN THE AMOUNT OF \$15,645.11**

