

W. 3. B. 3.

**IN THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON**

ORDER NUMBER ) IN THE MATTER OF A REFUND TO  
)  
) WILLAMETTE GARDENS APARTMENTS, LLC  
)  
) IN THE AMOUNT OF \$23,934.59

**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 Willamette Gardens Apartments LLC, 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 Gardens Apartments LLC, the taxes and interest indicated from the unsegregated funds.

**MAGISTRATE APPEAL**

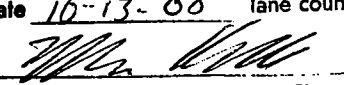
**2007-08 TAX YEAR**

Account Number 1736006 \$ 21,370.17 Tax Refund  
Willamette Gardens Apartments LLC 2,564.42 Interest Refund  
c/o 1 Mount Jefferson Terrace, Suite 101  
Lake Oswego, OR 97035

TOTAL REFUND: \$ 23,934.59

DATED this \_\_\_\_\_ day of October, 2008

\_\_\_\_\_  
Faye Stewart, Chair  
Lane County Board of Commissioners

APPROVED AS TO FORM  
Date 10-13-08 lane county  
  
OFFICE OF LEGAL COUNSEL

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IN THE OREGON TAX COURT  
Magistrate Division  
Property Tax

FILED  
MAGISTRATE DIVISION  
OREGON TAX COURT  
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WILLAMETTE GARDENS APARTMENTS  
LLC,

Plaintiff,

v.

LANE COUNTY ASSESSOR,

Defendant.

No. 080280B

JUDGMENT OF STIPULATION

This matter came before the court on the written stipulation of the parties.

Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS ADJUDGED that the value of the subject property described as Account  
No. 1736006 was, as stipulated for the 2007-08 tax year:

Real Market Value: \$13,300,375

Assessed Value: \$8,562,084

IT IS FURTHER ADJUDGED that the Lane County assessment and tax rolls be  
corrected to reflect the values set forth above and any refunds due Plaintiff be promptly  
paid with statutory interest.

IT IS FURTHER ADJUDGED that neither party is awarded recovery of any costs  
or disbursements.

DATED this 13<sup>th</sup> day of August, 2008.

  
Jeff Mattson, Magistrate

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

JUDGMENT OF STIPULATION

TC-MD 080280B

SCANNED 8/19/08 cd