

W. 5. B. 1.

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

ORDER NUMBER	)	IN THE MATTER OF A REFUND TO
	)	
	)	SENECA SAWMILL CO AND ENID ROSE CORP*
	)	
	)	IN THE AMOUNT OF \$83,164.03

**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 SENECA SAWMILL CO AND ENID ROSE CORP\* , 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 SENECA SAWMILL CO AND ENID ROSE CORP, the taxes and interest indicated from the unsegregated funds.

**MAGISTRATE APPEAL**

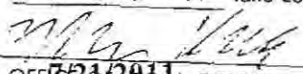
**2008 -2010 TAX YEAR\***

Account Number 0350445	\$ 69,488.18	Tax Refund
Seneca Sawmill Co and Enid Rose Corp	13,675.85	Interest Refund
c/o 121 SW Morrison St.		
Portland, OR 97204-3141		

\*2008 Tax Year (\$27,722.27) to be issued to Seneca Sawmill Co and Enid Rose Corp  
2009 & 2010 Tax Year (\$55,441.76) to be issued ONLY to Seneca Sawmill Co

TOTAL REFUND: \$83,164.03

ADOPTED this \_\_\_\_\_ day of August, 2011

APPROVED AS TO FORM  
Date 7-23-11 lane county  
  
OFFICE OF LEGAL COUNSEL

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

RECEIVED

JUN 01 2011

LANE COUNTY  
ASSESSMENT & TAXATION

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

FILED  
MAGISTRATE DIVISION  
OREGON TAX COURT

11 MAY 31 AM 10:55

SENECA SAWMILL CO  
and ENID ROSE CORP,

Plaintiffs,

v.

LANE COUNTY ASSESSOR,

Defendant,

and

DEPARTMENT OF REVENUE,  
State of Oregon,

Defendant-Intervenor.

TC-MD 090322

Acct # #0348787\*  
Years 2008-09  
Contact Roxanne  
Dave

**JUDGMENT OF STIPULATION**

This matter is before the court upon the written stipulation of the parties filed May 31, 2011. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS ADJUDGED that the values of properties described as Accounts 1537446, 0348829, 0348803, and 0350445 are, as stipulated for the 2008-09 tax year:

Real Market Value (RMV):

Account 1537446:

Land:	\$305,750
Improvements:	<u>\$225,340</u>
Total RMV:	\$531,090

Account 0348829:

Land:	\$1,253,950
Improvements:	<u>\$3,079,510</u>
Total RMV:	\$4,333,460

///

\* includes 11 accts

JUDGMENT OF STIPULATION TC-MD 090322

Industrial - RMV

SCANNED 6/1/11 #175

Account 0348803:

Land:	\$1,273,250
Improvements:	<u>\$5,579,190</u>
Total RMV:	\$6,852,440

Account 0350445:


Land:	\$ 3,464,020
Improvements:	<u>\$ 9,698,420</u>
Total RMV:	\$13,162,440

IT IS FURTHER ADJUDGED that the real market value and the assessed value of property identified as Accounts 5077415, 0351096, 0350460, 1005519, 1427127, 0348787, and 0348837 shall remain unchanged for the 2008-09 tax year;

IT IS FURTHER ADJUDGED that Defendants shall 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; and

IT IS FURTHER ADJUDGED that each party shall bear its own costs, disbursements, and fees in this case.

Dated this 31<sup>st</sup> day of May 2011.

  
ALLISON R. BOOMER  
MAGISTRATE PRO TEMPORE

***Judgments from the Magistrate Division are final and may not be appealed.  
ORS 305.501.***



Account 0350445:

Land:	\$ 3,775,780
Improvements:	\$ 7,748.900
Total RMV:	\$11,524,680

IT IS FURTHER ADJUDGED that the real market value and the assessed value of property identified as Accounts 5077415, 0351096, 0350460, 1005519, 1427127, 0348787, and 0348837 shall remain unchanged for the 2009-10 tax year;

IT IS FURTHER ADJUDGED that Defendants shall 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; and

IT IS FURTHER ADJUDGED that each party shall bear its own costs, disbursements, and fees in this case.

Dated this 31<sup>st</sup> day of May 2011.

Allison R. Boomer  
ALLISON R. BOOMER  
MAGISTRATE PRO TEMPORE

***Judgments from the Magistrate Division are final and may not be appealed.  
ORS 305.501.***

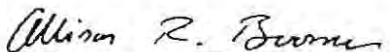


IT IS FURTHER ADJUDGED that the real market value and the assessed value of property identified as Accounts 0348829, 5077415, 0351096, 0350460, 1005519, 1427127, 0348787, and 0348837 shall remain unchanged for the 2010-11 tax year;

IT IS FURTHER ADJUDGED that Defendants shall 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; and

IT IS FURTHER ADJUDGED that each party shall bear its own costs, disbursements, and fees in this case.

Dated this 27<sup>th</sup> day of May 2011.

  
ALLISON R. BOOMER  
MAGISTRATE PRO TEMPORE

***Judgments from the Magistrate Division are final and may not be appealed.  
ORS 305.501.***

