

**STATE OF OREGON
DEPARTMENT OF REVENUE**

**In the Matter of the Petition of
WINCO FOODS, LLC
Concerning Certain Property Tax Matters
for the 1999-00 THROUGH 2003-04 Tax Years
CONFERENCE DECISION No. 05-0331**

Winco Foods LLC, petitioner, appealed to the Department of Revenue for a reduction in real market value of personal property in Lane County identified as assessor's account number 5545221. The petition was filed pursuant to the department's supervisory power provided in ORS 306.115.

The Lane County Personal Property Tax Department sent a letter to the department dated December 19, 2005. The letter stated that due to information provided by the petitioner, personal property tax department will correct the values for tax years 2000-01 through 2003-04 under the authority granted by ORS 311.205(1)(b). The petitioner is in agreement with the value corrections of the personal property tax department.

The Department of Revenue's primary authority to consider the petition is found in its supervisory power granted in ORS 306.115. ORS 306.115 (3) limits the department to ordering a change or correction to the assessment or tax rolls for the current tax year or for either of the two tax years immediately preceding the current tax year. The current tax year for this appeal is the 2005-06 tax year. The two tax years immediately preceding the current tax year are 2003-04 and 2004-05. Therefore the appeal for the 1999-00 through 2002-03 tax years is beyond the department's jurisdiction and must be dismissed.

Since the county has corrected that tax rolls as the petitioner requested for the 2003-04 tax year, the petition has become moot. The petitioner has received the relief they requested. Therefore the petition is dismissed.

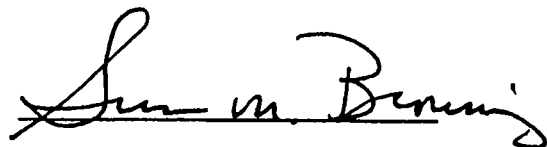
IT IS SO ORDERED.

Dated and mailed at Salem, Oregon, this *27* day of *January, 2006*

DEPARTMENT OF REVENUE

CERTIFIED TO BE A TRUE COPY

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**PROPERTY TAX DIVISION
DEPARTMENT OF REVENUE**

**Susan M. Browning
Deputy Director**

Notice: If you want to appeal this decision, file a complaint in the Magistrate Division of the Oregon Tax Court, 1163 State Street, Salem, Oregon 97301-2563. YOUR COMPLAINT MUST BE FILED WITHIN 90 DAYS AFTER THE MAILING DATE SHOWN ABOVE, OR THIS DECISION WILL BECOME FINAL AND CANNOT BE CHANGED.

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Conference Decision 05-0331
Winco Foods, LLC

03/15/2006

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IN THE MATTER OF A REFUND TO WINCO FOODS, LLC
IN THE AMOUNT OF \$11,175.76

BCC #1