

PASSED

IN THE BOARD OF COUNTY COMMISSIONERS OF LANE COUNTY, OREGON

ORDER NUMBER)	IN THE MATTER OF A REFUND TO
08-4-2-1)	SNB PROPERTIES LLC & ROSEN PRODUCTS LLC
)	IN THE AMOUNT OF \$35,091.96

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 SNB Properties LLC & Rosen Products 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 SNB Properties LLC & Rosen Products LLC, the taxes and interest indicated from the unsegregated funds.

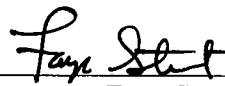
BOARD OF PROPERTY TAX APPEALS

2005-06 TAX YEAR

Account Number 1580743	\$	27,203.07 Tax Refund
SNB Properties LLC & Rosen Products LLC		7,888.89 Interest Refund
c/o David Carmichael		
777 High St. Ste. 150		
Eugene, OR 97401		

TOTAL REFUND: \$ 35,091.96

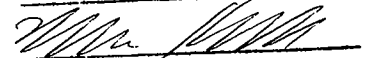
DATED this 2nd day of April, 2008



Faye Stewart, Chair
Lane County Board of Commissioners

APPROVED AS TO FORM

Date 3-18-08 lane county



OFFICE OF LEGAL COUNSEL

BCC #1

3/17/08

PAGE 1 OF 1

IN THE MATTER OF A REFUND TO SNB PROPERTIES LLC &

ROSEN PRODUCTS LLC

IN THE AMOUNT OF \$35,091.96



Oregon

Theodore R. Kulongoski, Governor

Department of Revenue
Property Tax Division
955 Center St NE
PO Box 14380
Salem OR 97309-5075

February 8, 2008

David E Carmichael
150 Forum Building
777 High Street
Eugene, OR 97401

RECEIVED
FEB 11 2008
Lane County
Assessment & Taxation

Acct # 1580743 + 1648359
Years 2004 - 2005
Contact Bill Weeks

Appeal of: SNB Properties LLC & Rosen Products LLC
Case No: 07-0176
Tax Year(s): 2004, 2005
Account No(s): 1580743, 1648359

Enclosed is your certified copy of the Oregon Department of Revenue's Decision.

Sincerely,

Sarah Heinsoo
Student Office Worker
Oregon Department of Revenue
Property Tax Division, Conference Unit
(503) 945-8286 (503) 945-8737 fax

Enclosure(s)

**A copy of this letter and a certified copy of the department's decision have
been sent to the Lane County Assessor.**

h:/closing letter.doc

150-800-921 (Rev. 3-04)

SCANNED 2/12/08 cd

State of Oregon
DEPARTMENT OF REVENUE

In the Matter of the Appeal of

Appeal # 07-0176

SNB PROPERTIES LLC & ROSEN PRODUCTS LLC

STIPULATION

Petitioner(s) has/have appealed to the Department of Revenue concerning the assessment of certain property identified in the Lane County records by the accounts listed on the attachment(s).

The parties agree to the correction of the real market value on the roll(s) as indicated on the attachment to this order. The basis of this agreement is:

- Sale of the subject property
- Physical appraisal of the subject property.
- Clerical error
- Change in property (fire, flood, landslide, etc.)
- Other (explain): _____

The parties to this stipulation agree that entering into this stipulation is not an admission of any fact or law by any party and that any such admission is expressly denied. The parties further agree that this stipulation does not establish any factual or legal precedence.


The parties to this stipulation agree that no party will ask for or be awarded any costs or attorney fees relating to this proceeding.

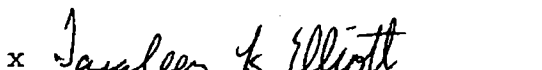
David E. Carmichael, LLC
Representative

Shane Johnson
Industrial Appraiser

Attorney for Petitioner

Oregon Department of Revenue

x 
Signature of Petitioner
Date: 01-28-08

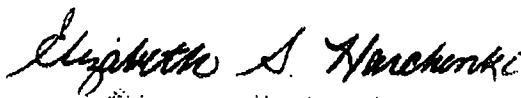
x 
Signature of Officer
Date: 1/30/08

OPINION AND ORDER

The parties have entered into a Stipulation in this matter. The Stipulation properly reflects real market value. Jurisdiction is provided by ORS 306.115. IT IS ORDERED, that the appropriate county officers correct the tax roll(s) in conformity with the Stipulation in this matter. Any excess taxes paid shall be refunded with interest pursuant to ORS 311.806 and ORS 311.812.

Dated and mailed at Salem, Oregon this 8th day of February 2008.

CERTIFIED TO BE A TRUE COPY


Department of Revenue

PROPERTY TAX DIVISION
DEPARTMENT OF REVENUE

Elizabeth Harchenko
Director

SNB Properties LLC & Rosen Products LLC
Case No. 07-0176

		FROM	TO
ACCOUNT NO. 1580743	Land	\$ 978,810	\$ 978,810
	Improvements	<u>\$4,782,380</u>	<u>\$3,831,190</u>
TAX YEAR 2004-05	Total	\$5,761,190 =====	\$4,810,000 =====
ACCOUNT NO. 1580743	Land	\$1,125,630	\$1,125,630
	Improvements	<u>\$4,830,200</u>	<u>\$3,199,370</u>
TAX YEAR 2005-06	Total	\$5,955,830 =====	\$4,325,000 =====
ACCOUNT NO. 1648359	Land	\$ 0	\$ 0
	Improvements	<u>\$ 543,920</u>	<u>\$ 500,000</u>
TAX YEAR 2004-05	Total	\$ 543,920 =====	\$ 500,000 =====
ACCOUNT NO. 1648359	Land	\$ 0	\$ 0
	Improvements	<u>\$ 547,870</u>	<u>\$ 500,000</u>
TAX YEAR 2005-06	Total	\$ 547,870 =====	\$ 500,000 =====