

PASSED

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

ORDER NUMBER	)	IN THE MATTER OF A REFUND TO
09-6-3-2	)	BHK ENTERPRISES LLC IN THE AMOUNT
	)	OF \$28,593.79

**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 BHK Enterprises 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 BHK Enterprises LLC, the taxes and interest indicated from the unsegregated funds.

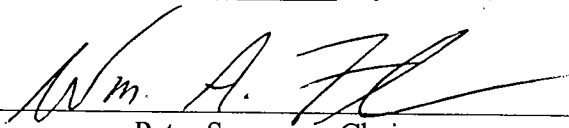
**DEPARTMENT OF REVENUE**

**2007-08 TAX YEAR**

Account Number 0277275	\$ 24,649.82 Tax Refund
BHK Enterprises LLC	3,943.97 Interest Refund
c/o John Brown	
101 E Broadway Ste 101	
Eugene, OR 97401	

TOTAL REFUND: \$ 28,593.79

DATED this 3rd day of June, 2009

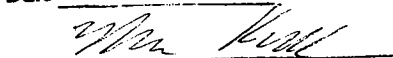


Peter Sorenson, Chair

Lane County Board of Commissioners

APPROVED AS TO FORM

Date 5-15-09 lane county



OFFICE OF LEGAL COUNSEL

5/12/09

PAGE 1 OF 1

BCC #1

IN THE MATTER OF A REFUND TO BHK Enterprises LLC  
IN THE AMOUNT OF \$28,593.79

STATE OF OREGON  
DEPARTMENT OF REVENUE

Rep:  
John H Brown  
101 E. Broadway  
Ste 101  
Eugene, OR  
9740

In the Matter of the Petition of  
BHK ENTERPRISES LLC  
Concerning Certain Property Tax Matters  
for the 2007-08 Tax Year  
CONFERENCE DECISION No. 08-0125

BHK Enterprises LLC, petitioner, appealed to the Department of Revenue for a reduction in real market value (RMV) of property in Lane County identified as assessor's account numbers 0277275 and 0277309. The appeal was filed pursuant to the department's supervisory authority provided by ORS 306.115.

A telephone conference was held at 2:00 p.m. on October 30, 2008. Participating were John Brown, petitioner's authorized representative; Bill Mahn, commercial appraiser for Lane County; and Gregg Thummel, conference officer for the department.

The subject property is a former city library converted to commercial use in downtown Eugene. The parties to the petition agreed to reductions in values of the property, based on market evidence. By stipulation the RMV for the 2007-08 tax year is reduced as follows:

	<u>From</u>	<u>To</u>
<u>Account# 0277275</u>		
RMV		
Land	\$1,645,670	\$1,143,021
Improvements	<u>3,759,610</u>	<u>2,692,575</u>
Total	\$5,414,280	\$3,835,596

	<u>From</u>	<u>To</u>
<u>Account# 0277309</u>		
RMV		
Land	\$464,404	\$464,404
Improvements	<u>0</u>	<u>0</u>
Total	\$464,404	\$464,404 (No Change)

*both accounts 4,300,000 Total*

Excess taxes, if any, shall be refunded with statutory interest as required by ORS 311.806 and 311.812.