

PASSED

IN THE BOARD OF COUNTY COMMISSIONERS OF Lane County, OREGON

ORDER NO.

10-10-27-1

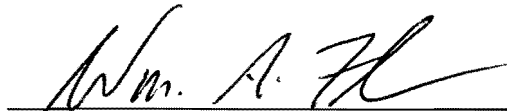
IN THE MATTER OF AUTHORIZING THE COUNTY  
TREASURER TO ESTABLISH A PROPERTY TAX  
REFUND RESERVE ACCOUNT IN ACCORDANCE  
WITH ORS 311.814

**THIS MATTER** having come before the Board of County Commissioners after receipt of notice from the Oregon Department of Revenue that a 2009 property tax appeal of a centrally assessed property at the Oregon Tax Court equates to a disputed value in excess of one-fourth of one percent of the assessed value of Lane County, and

**WHEREAS**, the county is therefore eligible to exercise its authority under ORS 311.814 to direct the county treasurer to establish a refund reserve account for this appeal,

**IT IS HEREBY ORDERED** that the Board of County Commissioners authorizes the county treasurer to establish a refund reserve account in accordance with ORS 311.814 in an amount equivalent to the disputed taxes in Oregon Tax Court case #4909 and that such taxes will be withheld from the November 2010 property tax collections by the county tax collector and turned over to the county treasurer for deposit to the refund reserve account. These funds shall be accounted for separately from any other county funds. Upon completion of the appeal, any refund for this case shall be processed from this account and any remaining balance shall be distributed to the tax districts as soon as possible.

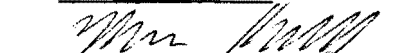
Signed this 27<sup>th</sup> day of October, 2010



William Fleenor, Chair  
Lane County Board of Commissioners

APPROVED AS TO FORM

Date 10-14-10 lane county,



OFFICE OF LEGAL COUNSEL