

LANE COUNTY MASS TRANSIT DISTRICT
EUGENE, OREGON
December 22, 1971

ORDINANCE NO. 5

An ordinance imposing an excise tax on employers, providing for administration, enforcement and collection of the tax and declaring an emergency.

The Board of Directors of the Lane County Mass Transit District, under authority of ORS 267.300, 267.380 and 267.385 does hereby ordain and decree the following ordinance:

1.01 Definitions. As used in this ordinance, unless the context requires otherwise:

(1) "District" means the Lane County Mass Transit District.

(2) "Service area" means the area designated in Ordinance No. 2 of Lane County Mass Transit District entitled "An Ordinance classifying and Designating a Service Area," adopted September 9, 1970, copy of which is attached hereto and by reference made a part hereof and incorporated herein.

(3) "Department" means the Department of Revenue, State of Oregon.

(4) "Taxpayer" means an employer subject to tax under this ordinance as defined by ORS 267.380 and regulations thereunder.

(5) "Wages" means remuneration for services performed

by an employee for his employer as defined by ORS 267.380 and includes wages which are paid for services performed partly within the service area.

1.02 Tax imposed. A tax is hereby imposed on every employer of individuals who perform services within the service area in the calendar year 1972.

1.03 Rate. Every employer subject to tax shall pay an amount equal to three tenths of one percent of the wages paid by him with respect to services performed within the service area in the first three calendar months of the calendar year 1972 and an amount equal to two and one-half tenths of one percent of the wages paid by him with respect to services performed within the service area in the last nine calendar months of the calendar year 1972.

1.04 Tax period; department the tax agent for district; powers. The tax imposed by this ordinance shall be paid quarterly to the Department of Revenue, State of Oregon, as agent for the district. The department is hereby designated the agent of the district for purposes of administering the tax imposed by this ordinance and is authorized to exercise all supervisory and administrative powers with regard to the enforcement, collection and administration of this tax as it is authorized to exercise pursuant to ORS 305.620; including but not limited to entering closing agreements, waiving of interest and penalties, releasing liens, issuance of subpoenas, and the making of refunds.

1.05 Tax and reports due quarterly. Every employer quarterly, on or before the last day of April, July, October and January, shall pay over to the department the amount imposed by this ordinance as an excise tax and determined according to

wages paid by him during the preceding calendar quarter with respect to the employment of individuals during the calendar year 1972. Every taxpayer shall, with each payment made by him to the department, deliver to the department on a return prescribed by the department a statement of the total amount of wages paid to his employees during the preceeding calendar quarter with respect to the employment of individuals during the calendar year 1972, and such other information as the department requires.

1.06 Effective date. The Board of Directors finds that the responsibility for continuing, operating, maintaining and improving public transportation in the service area, the immediate need to place orders for equipment, and to undertake studies that will provide a district service and operations plan have created an urgent and immediate need for revenue and that this ordinance is necessary for the immediate preservation of the public health, order and safety, and that because of said reasons and the need to institute collection and administrative procedures, immediate action on this ordinance is required. Therefore, this ordinance shall take effect immediately and the tax herein imposed shall commence as of 12:01 A.M. January 1, 1972.

1.07 Date return considered filed or payment made. A return filed before the last day prescribed by law for the filing thereof shall be considered as filed on the last day. An advance payment of any portion of the tax made at the time the return was filed shall be considered as made on the last day prescribed by law for the payment of the tax. The last day prescribed by law for

filing the return or paying the tax shall be determined without regard to any extension of time granted the tax payer by the department.

2.01 Assessment of deficiency; penalties and interest on deficiencies. (1) As soon as practicable after the return is filed, the department shall audit it, if the department deems such audit practicable. If the department discovers from the audit of a return or otherwise that a deficiency exists, it shall compute the tax and give notice to the taxpayer of its proposal to assess the deficiency, plus interest and penalty for fraud or negligence, if any attaches. The notice shall state the reason for each proposed adjustment to the return and a reference to the ordinance, statute, regulation or department ruling upon which the proposed adjustment is based. Each notice of deficiency and proposed assessment shall be certified by the auditor who audited the return that he has audited the return and that the proposed adjustments to the return are made in good faith and not for the purpose of extending the period of assessment.

(2) Within 30 days from the date of mailing of notice of proposed assessment, the taxpayer shall pay the proposed deficiency with interest computed to the date of payment and any penalty proposed, or within that time shall advise the department in writing wherein its determination of deficiency is erroneous. If requested by the taxpayer in his written objection to the proposed deficiency, the taxpayer shall have an opportunity to confer with the department or its delegate as to the proposed assessment at any time prior to the date such assessment is made.

(3) If neither payment nor written objection is received by the department within 30 days after notice of proposed assessment has been mailed, the department shall assess the deficiency, plus interest and fraud or negligence penalty if any, and shall give notice of the amount so assessed.

(4) Every deficiency shall bear interest at the rate of two-thirds of one percent per month for each month or major fraction of a month computed from the due date of the return to date of payment.

(5) Penalties shall be imposed as follows:

(a) If the deficiency is due to negligence in the preparation or filing of excise tax returns, five percent of the deficiency.

(b) If the return was falsely prepared and filed with intent to evade the tax, 100 percent of the deficiency.

(6) All payments received must be credited first to penalty, then to interest accrued, and then to tax due.

(7) Mailing of notice to the taxpayer at his last known address shall constitute the giving of notice of proposed assessment as prescribed in subsection (1) of this section or of notice of assessment as prescribed in subsection (3) of this section. The provisions of this ordinance with respect to revision and appeal shall apply to the assessed deficiency, penalties and interest.

(8) Additional assessments and deficiency assessments with respect to any tax return shall be made pursuant to this section, and not otherwise, within the time limits prescribed by section 2.02, including but not limited to the assertion of additional tax arising from:

(a) The failure to report properly all wages which are the

measure of the tax;

(b) The deduction of wages not permitted by law;

(c) Mathematical errors in the return or the amount of tax shown due in the records of the department;

(d) Improper credits or offsets against the tax claimed in the return.

2.02 Time limit for assessment of deficiency. (1) At any time within three years after the return was filed, the department may give notice of proposed assessment as prescribed in Section 2.01.

(2) The limitation to the giving of notice of proposed assessment of a deficiency provided in this section shall not apply to a deficiency resulting from false or fraudulent returns, or in cases where no return has been filed.

(3) After January 1, 1972, the tax deficiency must be assessed and notice of tax assessment mailed to the taxpayer within one year from the date of the notice of proposed assessment unless an extension of time is agreed upon. If, prior to the expiration of any period of time prescribed in this section for giving of notice of proposed assessment or of assessment, the department and the taxpayer consent in writing to the deficiency being proposed or assessed after the expiration of such prescribed period, such deficiency may be proposed or assessed at any time prior to the expiration of the period agreed upon.

2.03 Effect of failure to file return or to pay tax; determining and assessing tax; penalties.

(1) If a taxpayer fails to file a return within the time required by this ordinance, the department shall determine

the wages paid by the taxpayer for services rendered within the district according to the best of its information and belief, assess the tax accordingly, and notify the taxpayer of the determination and assessment. In addition to the tax, the department shall also assess and collect (a) interest on such tax at the rate of $\frac{2}{3}$ of 1% per month computed from the original due date of the return until paid, and (b) a penalty as provided for in subsection (2) of this section.

(2) If a taxpayer (a) fails to file a return at the time required by this ordinance or (b) fails to pay a tax at the time the tax comes due, unless it is shown that such failure is due to reasonable cause and not due to willful neglect, there shall be added to the amount of tax required to be shown on the return, or to the amount of tax as determined by the department, a penalty of 5% of the amount of such tax if the failure is not for more than one month, with an additional 5% for each additional month or fraction thereof, during which failure continues, not exceeding 25% of the aggregate.

(3) Interest shall be collected on any unpaid tax as provided in subsection (4) of Section 2.01 of this ordinance.

(4) For purposes of subsection (2) of this section, the amount of tax required to be shown on the return shall be reduced by the amount of any part of the tax that is paid on or before the date prescribed for payment of the tax and by the amount of any credit against tax which may be properly claimed upon the return.

2.04 Books and records. Every employer shall maintain records adequate to determine the total wages by which the excise tax imposed by this ordinance is measured. The department, for the purpose of ascertaining the correctness of any return or for the purpose of making an estimate of the wages paid by any taxpayer, may examine or cause to be examined by an agent or representative designated by it for the purpose, any books, papers, records or memoranda bearing upon the matter required to be included in the return, and may require the attendance of the taxpayer or officer or agent or any other person having knowledge in the premises, and may take testimony and require proof material for the information, with power to administer oaths to such persons. The department shall have authority, by order or subpoena to be served with the same force and effect and in the same manner that a subpoena is served in a civil action in the circuit court, to require the production at any time and place it may designate of any books, papers, accounts or other information necessary to the carrying out of the provisions of this ordinance and the laws under which it is enacted.

2.05 Department requiring return or supplementary return. If the department is of the opinion that a taxpayer has failed to file a return, or to include in a return filed, either intentionally or through error, all wages paid, it may require from the taxpayer a return or supplementary return, under oath, in such form as it shall prescribe, of all the wages which the taxpayer paid during the quarter for which the return is made, whether or not paid with respect to services performed within the service area. If from a

supplementary return, or otherwise, the department finds that any wages by which the tax is measured have been omitted from the original return, it may require the wages so omitted to be disclosed under oath of the taxpayer, and to be added to the original return. Such supplementary return and the correction of the original return shall not relieve the taxpayer from any of the penalties to which he may be liable under any provisions of law, whether or not the department required a return or a supplementary return under this section.

2.06 Tax as debt; termination of taxable period and immediate assessment of tax. (1) Every tax imposed upon employers measured by wages paid to employes, and all increases, interest and penalties thereon shall become, from the time such liability is incurred, a personal debt, due the district, from the person or persons liable therefor.

(2) If the department finds that a taxpayer designs quickly to depart from the state or to remove his property therefrom, or to do any other act tending to prejudice or to render wholly or partially ineffectual proceedings to collect the tax for any past quarter or the tax quarter then current unless such proceedings be brought without delay, the department shall declare the current taxable period for such taxpayer immediately terminated and shall cause notice of such finding and declaration to be given the taxpayer. Simultaneously, the department, on the basis of the best information available to it, shall assess a tax for such terminated period and for the preceding tax quarter (if no return has been filed therefor, whether or not the time otherwise allowed

by law for filing such return and paying the tax has expired) and shall assess additional tax for any quarters open to assessment under the provisions of the applicable law. The department shall give notice to the taxpayer of all taxes so assessed. Such taxes shall thereupon become immediately due and payable as soon as the notice and findings are issued to the taxpayer or mailed to his last known address. In any proceeding in court brought to enforce payment of taxes made due and payable by virtue of the provisions of this section, the findings of the department, made as provided in this section, whether made after notice to the taxpayer or not, shall be for all purposes presumptive evidence of the taxpayer's design, and the certificate of the department of the mailing or issuing of the notice and findings specified in this section is presumptive.

2.07 Waiver, cancellation or compromise of tax, penalties and interest. (1) The department may, in its discretion, upon good and sufficient cause, according to and consistent with its rules and regulations, upon making a record of its reason therefor, waive, reduce or compromise any tax balance of \$10 or less or any part or all of the penalties and interest provided for in this ordinance.

(2) The department may cancel any tax imposed by this ordinance or any portion thereof, including penalty and interest, which has not been collected, if the department determines that the administration and collection costs involved would not warrant collection of the amount that can reasonably be expected to be recovered. Each such cancellation shall be evidenced by a written record in the files of the department, a copy of which shall be sent to the district. Upon canceling the tax, the department shall also cause to be canceled or released any lien which it may have for the tax so canceled.

3.01 Warrant for collection of taxes. (1) If any tax imposed upon employers by wages paid to employees or any portion

of such tax is not paid within 30 days after it becomes due (or within five days, in the case of the termination of the tax quarter by the department under the provisions of Section 2.06 of this ordinance) and no provision is made to secure the payment thereof by bond, deposit or otherwise, pursuant to regulations promulgated by the department, the department, pursuant to ORS 267.385, shall:

(a) Assess a collection charge of \$5 if the sum of the tax, penalty and interest then due exceeds \$10.

(b) Issue a warrant under its hand and official seal directed to the sheriff of any count of the state commanding him to levy upon and sell the real and personal property of the taxpayer found within his county, for the payment of the amount of the tax, with the added penalties, interest, collection charges and the sheriff's cost of executing the warrant, and to return such warrant to the department and pay to it the money collected by virtue thereof by a time to be therein specified, not less than 60 days from the date of the warrant.

(2) The sheriff shall, within five days after the receipt of the warrant, file with the clerk of his county a copy thereof, and thereupon the clerk shall enter in the judgment docket, in the column for judgment debtors, the name of the taxpayer mentioned in the warrant, and in appropriate columns the amount of the tax or portion thereof and penalties for which the warrant is issued and the date when such copy is filed. Thereupon the amount of the warrant so docketed shall become a lien upon the title to and

interest in property of the taxpayer against whom it is issued in the same manner as a judgment duly docketed in the office of such clerk. The sheriff thereupon shall proceed upon the same in all respects, with like effect and in the same manner prescribed by law in respect to executions issued against property upon judgment of a court of record, and shall be entitled to the same fees for his services in executing the warrant, to be added to and collected as a part of the warrant liability.

(3) In the discretion of the department a warrant of like terms, force and effect may be issued and directed to any agent authorized to collect excise taxes, and in the execution thereof the agent shall have all the powers conferred by law upon sheriffs, but is entitled to no fee or compensation in excess of actual expenses paid in the performance of such duty.

(4) If a warrant is returned not satisfied in full, the department shall have the same remedies to enforce the claim for taxes against the taxpayer as if the people of the state had recovered judgment against the taxpayer for the amount of the tax, and shall balance his assessment record by transferring the unpaid deficiency to his delinquent record.

3.02 Liability of transferee of property of taxpayer for taxes imposed on taxpayer. (1) When a taxpayer ceases to exist or is no longer subject to the jurisdiction of this district (although subject to the courts of a state having comity with the State of Oregon), being indebted for excise taxes levied upon employers, the transferee of the money or property of the taxpayer shall be liable for any such tax or deficiency in tax, including penalties and interest, imposed by law on the taxpayer and accruing or accrued upon the date of transfer, to the extent of the amount

of money or value of the property received by the transferee. Property received by the transferee shall be valued at the fair market value of said property at the time of transfer to the initial transferee by the taxpayer. However, no heir, legatee, devisee or distributee of an estate of a deceased person shall be liable as a transferee of the decedent or of the decedent's estate (a) after the Department of Revenue's certificate of release with respect to such decedent's estate has been filed with the clerk of the probate court, or (b) where no release has been filed but 90 days have elapsed following a request to the department by the decedent's representative for such release, unless within that time the probate court, upon application by the department, finds reasonable grounds for extending the period and allows the department additional time in which to issue a release.

(2) The amount for which a transferee of the property of a taxpayer is liable in respect of any such tax or deficiency in tax, including penalties and interest, whether shown on the return of the taxpayer or determined as a deficiency in the tax, shall be assessed against such transferee and collected and paid in the same manner and subject to the same provisions and limitations as would apply to the taxpayer had he or it continued subject to the jurisdiction of this district, except as provided in this section.

(3) As used in this section, the term "transferee" means one not a bona fide purchaser for value and includes an heir, legatee, devisee, distributee of an estate of a deceased person, the shareholder of a dissolved corporation, the assignee or donee of an

insolvent person, the successor of a corporation which is a party to a corporate reorganization, and persons acting on behalf of such transferees in a fiduciary capacity.

(4) The period of limitation for assessment of any such liability of a transferee shall be as follows:

(a) In the case of the liability of an initial transferee of the property of the taxpayer, within one year after the expiration of the period of limitation for assessment against the taxpayer;

(b) In the case of the liability of a transferee of a transferee of the property of the taxpayer, within one year after the expiration of the period of limitation for assessment against the preceding transferee, but not more than three years after the expiration of the period of limitation for assessment against the taxpayer;

(c) If, before the expiration of the period of limitation for the assessment of the liability of the transferee, as set forth in paragraph (a) or (b) of this subsection, a court proceeding for the collection of the tax or liability in respect thereof has been begun against the taxpayer or last preceding transferee, then the period of limitation for assessment of the liability of the transferee shall expire one year after final judgment has been rendered in the court proceedings;

(d) If, before the expiration of the time prescribed in paragraph (a), (b) or (c) of this subsection for the assessment of the liability, both the Department of Revenue and the transferee have consented in writing to its assessment after such time, the liability may be assessed at any time prior to the expiration of

the period of extension agreed upon. The period so agreed upon may be further extended by subsequent agreements in writing made before the expiration of the period of extension previously agreed upon.

(5) For the purposes of this section, if the taxpayer is deceased, or in the case of a corporation, has terminated its existence, the period of limitation for assessment against the taxpayer shall be the period which would be in effect had death or termination of existence not occurred.

(6) In the absence of notice to the Department of Revenue of the existence of a fiduciary relationship, notice of liability enforceable under this section in respect of a tax or deficiency in tax, including penalties and interest thereon, imposed by this ordinance, if mailed to the person subject to the liability at his last known address, shall be sufficient for the purposes of this section even if such person is deceased, or is under a legal disability, or, in the case of a corporation, has terminated its existence.

4.01 Refunds. (1) If the amount of the tax found due as computed is less than the amount theretofore paid, the excess shall be refunded by the department with interest at the rate of two-thirds of one percent for each month or fraction of a month from the time the tax was paid to the time the refund is made. No refund shall be allowed or made after three years from the time the return was filed, or two years from the time the tax or a portion thereof was paid, whichever period expires the later, unless before

the expiration of such period a claim for refund is filed by the taxpayer in compliance with the manner prescribed by the department. The amount of the refund, exclusive of interest thereon, shall not exceed the portion of the tax paid during such period preceding the filing of the claim, or, if no claim is filed, then during the period preceding the allowance of the refund during which a claim might have been filed. Where there has been an overpayment of any tax imposed, the amount of the overpayment and the interest thereon shall be credited against any tax, penalty or interest then due from the taxpayer, and only the balance shall be refunded.

(2) Notwithstanding any provision to the contrary in subsection (1) of this section, if, prior to the expiration of the period prescribed in subsection (1) of this section, the department and the taxpayer consent in writing to the refund of tax after the expiration of the period prescribed, the refund shall be made at any time prior to the expiration of the period agreed upon and no refund shall be made or allowed after the expiration of the period agreed upon unless a claim for refund is filed by the taxpayer before the expiration of the period agreed upon in compliance with the manner prescribed by the department. The department shall have the power to consent to such refund only where the taxpayer has consented to assessment of additional tax, if such be determined upon audit, after the expiration of the applicable three-year period prescribed.

4.02 Appeal to department. (1) A taxpayer may appeal to the department for the refund or revision, or both, of any excise tax within the time stated below:

(a) In the case of an appeal for a refund of taxes shown on the return filed by the taxpayer, within three years from the time the return was filed, or two years from the time the tax, or a part or installment thereof, was paid, whichever period expires the later.

(b) In the case of an appeal from additional taxes assessed or taxes assessed where no return was filed, within two years from the date of notice of assessment, or three years from the time the return was filed, whichever period expires the later. Assessments shall be final after the expiration of the period specified in this paragraph and payment of the tax shall not give the taxpayer any extension of the period within which an appeal may be taken.

(2) The appeal shall be by way of written petition which state the grounds upon which the taxpayer contends that the assessment is erroneous. The department shall grant a hearing upon the appeal and shall examine the determination of the amount of tax due, including penalty and interest thereon, and shall redetermine such amount if it is necessary upon the law and the facts to do so. The department shall notify the taxpayer of its determination of the amount of tax due, with penalty and interest, either as originally assessed or as redetermined and shall refund to the taxpayer the amount, if any, paid in excess of the tax found to be due, with interest thereon as provided in this ordinance. Where there has been an overpayment of any tax, the amount of such overpayment and the interest thereon shall be credited against any tax, or penalty

or interest then due from the taxpayer, and only the balance shall be refunded. If the taxpayer has failed prior to the time of the appeal, without good cause, to file any return required by law, within the time prescribed by law, or has filed a fraudulent return, or, having filed an incorrect return, has failed, after notice, to file a proper return, the department shall not reduce or refund so much of the amount of the tax involved in the hearing as it may be found that the taxpayer owes for any other year or years.


4.03 Appeal from department. An appeal from the determination of the department upon the application made by the taxpayer for refund or revision of any tax, as provided for in this ordinance, may be taken by the taxpayer to the Circuit Court located in Lane County or Marion County. Any such appeal must be within 60 days after notice of the department's determination has been received by the taxpayer, given as provided in this ordinance. If the department fails to notify the taxpayer within 12 months after the claim was filed of its determination of the claim for refund or revision of tax, the taxpayer may then appeal to the Circuit Court.

4.04 When appeal stays collection proceedings. Unless otherwise ordered by the Circuit Court, an appeal to the department or to the court from an assessment of taxes or additional taxes shall not stay proceedings to collect any unpaid tax if the department believes that collection of the tax will be jeopardized by delay.

Adopted this 22nd day of December, 1971.

ATTEST:


Secretary


President and
Presiding Officer


Recording Secretary

ORDINANCE NO. 2.

AN ORDINANCE CLASSIFYING AND DESIGNATING A SERVICE AREA

The Board of Directors of Lane County Mass Transit District, having found that the area hereinafter described is benefited by the mass transit system beyond the general benefit to all the territory within the district,

DOES HEREBY ORDAIN AS FOLLOWS:

Section 1.

The territory within the following described boundaries is hereby classified and designated as a service area within said district, to be known as the Emerald Transit Service Area:

Proposed boundaries of service area for
LANE COUNTY MASS TRANSIT DISTRICT. Revised by
Lane County Department of Assessment and Taxation,
Drafting Section.

Beginning at the Northwest corner of the James Peck, Sr. Donation Land Claim No. 50 in Section 4, Township 17 South, Range 4 West of the Willamette Meridian in Lane County, Oregon and running thence north 480.48 feet to the centerline of Enid Road; thence S 89° 21' 30" E along said centerline 450 feet, more or less, to the West line of the Southeast one-quarter (SE¼) of the Southeast one-quarter (SE¼) of Section 4 in said Township 17 South, Range 4 West; thence N 0° 24' W along said 1/16th line a distance of 1151.04 feet to the Northwest corner of that property described in Volume 205, Page 397 of Lane County Oregon Deed Records; thence S 89° 28' E along the North line of said property and its easterly extension to the easterly right-of-way line of the Southern Pacific Railroad; thence southeasterly along said right-of-way line to the North line of Lot 1 in Section 3, Township 17 South, Range 4 West, said intersection also being a point on the existing Santa Clara Water District boundary by their annexation No. 1 in 1961; thence easterly on the northerly line of said Lot 1, following said Water District line to the Northeast corner of said Lot 1; thence southerly on the East line of Lot 1 to the centerline of Irvington Drive, County Road No. 540; thence easterly 870.0 feet, more or less, along the centerline of Irvington Drive to a point 33 feet westerly of the Southwest corner of the Plat of Hawaiian Park, as platted and recorded in Book 50, Page 7, Lane County Oregon Plat Records; thence northerly, parallel with and 33 feet west of the West line of said Hawaiian Park and its northerly extension, a distance of 1040.16 feet to the Northwest corner of that property described in Reel 287, Instrument No. 48081; thence east 33 feet to the Northeast corner of said property; thence S 0° 14' 30" W 5.76 feet to the westerly projection of the North line of the First Addition to Hawaiian Park, as platted and recorded in Book 55, Page 6 of Lane County Oregon Plat Records; thence S 88° 57' E 648.67 feet to the Northeast corner of said First Addition to Hawaiian Park; thence S 89° 38' 20" E 672.44 feet; thence South 338.50 feet; thence East 711.0 feet; thence south 680.0 feet to the centerline of Irvington Drive; thence easterly along said centerline to the Southeast corner of the Marion Scott Donation Land Claim No. 56, also the southerly Northwest corner of the Abraham A. Peck Donation Land Claim No. 51 in Township 17 South, Range 4 West of the Willamette Meridian; thence northerly along the West lines of the Abraham A. Peck Donation Land Claim No. 51 and the Thomas S. Poindexter Donation Land Claim No. 55 and the James Watson Donation Land Claim No. 47 to the Northwest corner of said Donation Land Claim No. 47 and the North line of Section 3, Township 17 South, Range 4 West; thence easterly along the North line of Section 3 and Section 2 to a point 31.71 chains westerly of the easterly line of the James Watson Donation Land Claim Nos. 41 and 47, Township 16 South, Range 4 West; thence northerly parallel with and 31.71 chains westerly of the East line of the James Watson Donation Land Claim No. 41 to the centerline of Beacon Drive, also being the North line of the James Watson Donation Land Claim No. 41; thence easterly along the centerline of Beacon Drive, County Road No. 772, 468.54 feet to a point 296.4 feet

N 89° 20' W of the centerline of County Road No. 200 (River Road), where it intersects Beacon Drive; thence N 17° 00' W 471.0 feet, parallel with the centerline of County Road No. 200 to the Northwest corner of that property described in Reel 398, Instrument No. 30325, Lane County Oregon Deed Records; thence S 89° 20' E 296.4 feet to the centerline of County Road No. 200; thence northwesterly along the centerline of County Road No. 200 207.48 feet to the Northwest corner of that property described in Reel 431, Instrument No. 59554 of Lane County Oregon Deed Records; thence easterly 1596.74 feet, more or less, along said property line to the East line of the Harold Maupin Donation Land Claim No. 43, Township 16 South, Range 4 West of the Willamette Meridian at a point 10.00 chains northerly of the Southeast corner of said Donation Land Claim No. 43; thence northerly along the East line of said Donation Land Claim No. 43 51.50 feet to the Northwest corner of that property described in Volume 359, Page 170 in Lane County Oregon Deed Records; thence easterly to a point in the centerline of County Road No. 1164 (Hileman Lane) said point being 150.30 feet east and 1282.5 feet south of the Southeast corner of the John Brown Donation Land Claim No. 48 in Township 16 South, Range 4 West of the Willamette Meridian; thence northerly 83.50 feet, more or less, along the centerline of County Road No. 1164 to the Northwest corner of that property described in Probate No. 17586; thence easterly 1452 feet along the North line of said property and its extension thereof to the centerline of the West Branch of the Willamette River, said point being westerly of the center of Section 36, Township 16 South, Range 4 West of the Willamette Meridian; thence southeasterly up the Willamette River to the West line of Township 17 South, Range 3 West at approximately 650 feet south of the Northwest corner of Section 6; thence southerly 4200 feet more or less to the Northeast corner of that property described in Reel 206, Instrument No. 89464 in Lane County Oregon Deed Records, being referenced as 433.11 feet north and 0.18 feet west of the Northeast corner of Section 12, Township 17 South, Range 4 West of the Willamette Meridian; thence S 06° 33' E 430 feet along the East line of said property and the southerly extension thereof to the South line of Section 6, Township 17 South, Range 3 West of the Willamette Meridian; thence easterly along the South line of said Section 6 to the Northwest corner of Government Lot 9 of Section 7, Township 17 South, Range 3 West; thence southerly 195 feet, more or less, on the West line of said Lot 9 to the North line of the T. N. Aubrey Donation Land Claim No. 39, Township 17 South, Range 3 West; thence easterly along the said Donation Land Claim line, 360 feet, more or less, to intersect the northerly extension of the West line of the Alvin B. Stevens Donation Land Claim No. 40 in Township 17 South, Range 3 West of the Willamette Meridian; thence S 00° 27' W on said northerly extension 401.0 feet; thence east 573.16 feet running parallel with the North line of said Donation Land Claim No. 40; thence south 315.0 feet, running parallel with said northerly extension, to the North line of said Donation Land Claim No. 40; thence easterly along the North line of said Donation Land Claim No. 40 to a point 10.00 chains westerly of the Northeast corner thereof in Section 8, Township 17 South, Range 3 West of the Willamette Meridian; thence N 00° 27' E 719.40 feet along the West line of that property described in Volume 331, Page 173 to the North line of said T. N. Aubrey Donation Land Claim No. 39; thence easterly along the North line of said T. N. Aubrey Donation Land Claim No. 39 and its easterly extension to a point 222.38 feet easterly of the Northeast corner of said

Claim No. 39 in Township 17 South, Range 3 West of the Willamette Meridian; thence northerly along the West line of that property described in Reel 446, Instrument No. 74363 Lane County Oregon Deed Records 498.30 feet, more or less, to the Northwest corner of said property, said corner being described as the Northwest corner of Section 9, Township 17 South, Range 3 West; thence easterly 2630 feet, more or less along the North line of Section 9 to the interior Ell of Donation Land Claim No. 44 in Township 17 South, Range 3 West of the Willamette Meridian; thence north to the center of the McKenzie River; thence up the center of the McKenzie River to the west side of the railroad bridge, west of U. S. Highway 1-5; thence southerly along said railroad bridge and the westerly right-of-way line of the Brownsville Branch of the Southern Pacific Railroad to the West line of the Eliza W. Rhea Donation Land Claim No. 44 at a point 609.88 feet northerly of the Southwest corner of said Donation Land Claim No. 44 in Section 16, Township 17 South, Range 3 West; thence south 609.88 feet along the West line of said Donation Land Claim No. 44 to the Southwest corner thereof; thence easterly 2419.56 feet along the South line of said Donation Land Claim No. 44; thence north 920.04 feet; thence east 134.64 feet to the former left bank of the McKenzie River, now a slough; thence southeasterly along the left bank of said slough to a point 27.0 feet north of the Southeast corner of said Donation Land Claim No. 44; thence south 27.0 feet to the Southeast corner of said Donation Land Claim No. 44, being also the North line of the A. C. Stevens Donation Land Claim No. 45, Township 17 South, Range 3 West; thence easterly along the said North line to the Northeast corner thereof; thence north to the center of the McKenzie River; thence southerly up the center of the McKenzie River through Sections 14, 23 and 24 of Township 17 South, Range 3 West and Sections 19, 20 and 29 of Township 17 South, Range 2 West of the Willamette Meridian to the North-South centerline of said Section 29; thence southerly along said North-South centerline to a point 1,000 feet south of the East-West centerline of said Section 29, said point being on the present City Limits of Springfield, said point also falling within the right-of-way of the Eugene-Springfield Highway; thence following the City Limits easterly as follows: Easterly to a point which is 500 feet west from the East line of Section 29 and being on the projection of a line 300 feet northerly and parallel with the centerline of County Road No. 440; thence southeasterly along said line 300 feet northerly and parallel with the centerline of County Road No. 440 to a point 220 feet east of the West line of Section 27; thence southerly to the South line of Section 27, Township 17 South, Range 2 West of the Willamette Meridian; thence leaving the City Limits boundary of Springfield and running easterly on the South line of Section 27 to again intercept the present City Limits boundary of Springfield at a point 1633.83 feet westerly of the East line of the David McNutt Donation Land Claim No. 75, Township 17 South, Range 2 West of the Willamette Meridian; thence northerly along the said City Limits boundary of Springfield to a point 1611.72 feet south of a point 1633.83 west of the Northeast corner of said Donation Land Claim No. 75; thence easterly 594.33 feet; thence southerly to the South line of Section 27; thence leaving said City Limits boundary of Springfield and running easterly along the South line of Section 27, 605 feet, more or less, to a point 438.24 feet westerly of the West line of the Wm. Y Miller Donation Land Claim No. 48, Township 17 South, Range 2 West; thence northerly

65 feet, more or less, to the Northwest corner of a parcel of land described in Reel 183, Instrument No. 51036 Lane County Oregon Deed Records; thence easterly 438.24 feet along said property line to the West line of said Donation Land Claim No. 48; thence northerly along said West line of Donation Land Claim No. 48 to a point 165 feet southerly of the Northwest corner of said Donation Land Claim No. 48; thence northeasterly in a straight line to a point 247.5 feet easterly of the Northwest corner of said Donation Land Claim No. 48; thence easterly along the North line of said Donation Land Claim No. 48 and the easterly extension thereof to a point 1316.80 feet easterly of the Northeast corner of the Wm. Y. Miller Donation Land Claim No. 48 in Section 26, Township 17 South, Range 2 West and a point in angle on the West line of that property described in Reel 65, Instrument No. 64043 Lane County Oregon Deed Records; thence northerly 294.87 feet along said West line to the Northerly Northwest corner of said property; thence easterly 851.4 feet to the Northeast corner of said property; thence southerly 780.12 feet to the Northwest corner of the Nelson Davis Donation Land Claim No. 50 in Section 35, Township 17 South, Range 2 West of the Willamette Meridian; thence East 545.16 feet; thence North 325 feet; thence East 96 feet; thence South 325 feet to the North line of said Donation Land Claim No. 50; thence east along said North line to the Northeast corner thereof; thence south along the East line of said Donation Land Claim No. 50 to the Southeast corner thereof; thence west 300 feet, more or less, along the South line of said Donation Land Claim No. 50 to the North-South centerline of Section 36, Township 17 South, Range 2 West of the Willamette Meridian; thence southerly on said centerline to the South one-quarter ($S\frac{1}{4}$) corner of Section 36; thence westerly on the South line of said Sections 36 and 35, Township 17 South, Range 2 West of the Willamette Meridian to the Northeast corner of the James C. Looney Donation Land Claim No. 85, Section 2 Township 18 South, Range 2 West; thence southerly to the Southeast corner of said Donation Land Claim No. 85; thence westerly on the South line of said Donation Land Claim No. 85 to a point 418.8 feet easterly of the Southwest corner of said Donation Land Claim No. 85, said point also being the Northwest corner of Government Lot 2, Section 2, Township 18 South, Range 2 West of the Willamette Meridian; thence southerly along the West line of Government Lot 2 a distance of 1381.7 feet to the point of intersection of the easterly extension of the South line of the T. J. Maynard Donation Land Claim No. 37, Township 18 South, Range 2 West of the Willamette Meridian; thence westerly on the Easterly extension and the South line of said Donation Land Claim No. 37 to the Southwest corner of said Donation Land Claim No. 37; thence northerly 2375 feet, more or less, along the West line of said Donation Land Claim No. 37 to a point on a line which bears S 89° 58' 30" E of a point on the West line of the Stephen D. Gager Donation Land Claim No. 61, Township 18 South, Range 2 West of the Willamette Meridian which bears N 0° 01' 30" E 2498.79 feet from the Southwest corner of said Donation Land Claim No. 61; thence N 89° 58' 30" W on said line to a point S 89° 58' 30" E 516.2 feet from the West line of said Donation Land Claim No. 61; thence S 0° 06' E 542.9 feet to the Easterly right-of-way line of the Weyerhaeuser Timber Company's road as set forth in instrument recorded in Book 354, Page 433 Lane County Oregon Deed Records; thence northwesterly along said right-of-way line on the arc of an 8° curve left to the West line of said Donation Land Claim No. 61; thence southerly 60 feet along said West line

to the Southerly right-of-way line of said road; thence southeasterly along said right-of-way line to the South line of said Donation Land Claim No. 61; thence westerly along said Donation Land Claim line to a point on the East right-of-way line of County Road No. 452, said point being the Northwest corner of that property described in Reel 353, Instrument No. 90627 Lane County Oregon Deed Records; thence along the West line of said property the following courses: south 40.09 feet; thence east 96.42 feet; thence south 160 feet; thence N 89° 52' 48" E 386.43 feet; thence S 07° 12' 52" W 496.25 feet; thence S 75° 15' 52" E 112.76 feet; thence S 0° 19' 52" E 542.17 feet; thence South 1180.87 feet to the Southwest corner of said property, said Southwest corner also being the Southeast corner of that property described in Reel 255, Instrument No. 82701 Lane County Oregon Deed Records; thence S 89° 48' 43" W 872.30 feet to a point at or near the Southeast corner of that property described in Reel 189, Instrument No. 61257 Lane County Oregon Deed Records; thence west 866.25 feet to the West line of the John Smith Donation Land Claim No. 48 in Section 4, Township 18 South, Range 2 West of the Willamette Meridian; thence southerly along the West line of said Donation Land Claim No. 48 445.50 feet to the South Southeast corner of the R. G. Hixon Donation Land Claim No. 47; thence N 71° 00' W 318.12 feet to the Southwest corner of said Donation Land Claim No. 47, said corner also being the Southeast corner of Donation Land Claim No. 62; thence N 65° 00' W 303.60 feet; thence S 58° 00' W 683.76 feet; thence S 52° 00' W 484.44 feet; thence S 31° 00' W 930.60 feet; thence S 73° 00' W 1128.60 feet to the Southwest corner of said Donation Land Claim No. 62 in Section 9, Township 18 South, Range 2 West of the Willamette Meridian; thence northerly along the West line of said Donation Land Claim No. 62 a distance of 1783.19 feet to a point 196.81 feet southerly of the South line of the David Arthur Donation Land Claim No. 63; thence west 442.68 feet parallel with the South line of said Donation Land Claim No. 63; thence north 196.81 feet parallel with the West line of said Donation Land Claim No. 62 to the South line of said Donation Land Claim No. 63 in Section 5, Township 18 South, Range 2 West; thence westerly along the South line of said Donation Land Claim No. 63 a distance of 3904.08 feet to the Southwest corner thereof, said corner also being the Northwest corner of that property described in Reel 232, Instrument No. 36777; thence south 1099.66 feet to a point which bears S 89° 20' W 493.12 feet and N 39° 45' W 309.54 feet of the Southeast corner of the J. R. Magness Donation Land Claim No. 50 in Section 8, Township 18 South, Range 2 West; thence N 39° 45' W 357.72 feet; thence N 41° 30' W 206.58 feet; thence N 51° 00' W 366.96 feet; thence N 66° 00' W 1198.56 feet to a point on the East line of that property described in Reel 284, Instrument No. 41676; thence S 09° 49' 25" W 175.07 feet; thence N 70° 59' 13" W 215 feet, more or less to the West line of said Donation Land Claim No. 50; thence southerly along said West line 600.0 feet, more or less, to the North bank of the present channel of the Middle Fork of the Willamette River in Section 6, Township 18 South, Range 2 West; thence following the North bank of the said river downstream to the North line of Section 12, Township 18 South, Range 3 West of the Willamette Meridian; thence easterly along said North line to the center of said river; thence following the center of said river downstream to the North line of Section 11, Township 18 South, Range 3 West; thence westerly along said North line to the East right-of-way line of the McVay Highway, State Secondary Highway No. 224; thence southerly along

the Easterly right-of-way line of said Highway No. 224 to the North line of Government Lot 11, Section 11, Township 18 South, Range 3 West of the Willamette Meridian; thence easterly on the North line of said Lot 11 to the Westerly right-of-way line of the Siskiyou Branch of the Southern Pacific Railroad; thence southeasterly along said Westerly right-of-way line to the East line of the Wm. Moore Donation Land Claim No. 60 in Section 14, Township 18 South, Range 3 West; thence S 0° 10' 58" E 156.58 feet to the Southeast corner of said Donation Land Claim No. 60; thence westerly on the South line of said Donation Land Claim No. 60 2330 feet, more or less, to the Northeast corner of Government Lot 1, said corner being on the easterly line of Section 15, Township 18 South, Range 3 West of the Willamette Meridian; thence southerly along said East line of said Section 15 to the Northeast corner of the Southeast one-quarter (SE $\frac{1}{4}$) of the Southeast one-quarter (SE $\frac{1}{4}$) of said Section 15; thence westerly along the North line of the South one-half (S $\frac{1}{2}$) of the South one-half (S $\frac{1}{2}$) to the Southwest corner of Government Lot 3 of said Section 15; thence northerly along the East line of said Government Lot 3 to the Northeast corner thereof; thence westerly along the East-West centerline of said Section 15 275 feet, more or less, to the East line of the George Coryell Donation Land Claim No. 43, Township 18 South, Range 3 West of the Willamette Meridian; thence southerly along the said East line 300 feet, more or less, to the Southeast corner of said Donation Land Claim No. 43; thence westerly along the South line of said Donation Land Claim No. 43 2350 feet, more or less, to the Northwest corner of Government Lot 4 in said Section 15; thence southerly along the West line of said Government Lot 4 to the Southwest corner thereof; thence westerly along the South line of Government Lot 5 to the East line of Section 16, Township 18 South, Range 3 West; thence northerly along the East line of said Section 16 to the East one-quarter (E $\frac{1}{4}$) corner thereof; thence westerly on the East-West centerline of said Section 16 to the North-South centerline thereof; thence southerly along North-South centerline of Sections 16 and 21 to a point 1633.50 feet northerly of the center of said Section 21, Township 18 South, Range 3 West; thence westerly along the South line of that property described in Reel 242, Instrument No. 55365 of Lane County Oregon Deed Records, S 78° 15' W 528.0 feet; thence N 78° 00' W 528.0 feet; thence N 87° 15' W 924.0 feet to the centerline of relocated Dillard Road, County Road No. 981; thence northerly along said centerline 100 feet, more or less; thence west 440.36 feet along the easterly projection and the North line of that property described in Reel 252, Instrument No. 77998 in Lane County Oregon Deed Records to the Northwest corner of said property; thence South 470.0 feet; thence West 260.56 feet to the East line of Section 20, Township 18 South, Range 3 West of the Willamette Meridian; thence southerly on said section line 959.32 feet to the Northeast corner of that property described in Reel 397, Instrument No. 29375 in Lane County Oregon Deed Records; thence westerly 1320 feet, more or less, on the North line of said property to the West line of Government Lot 7, Section 20, Township 18 South, Range 3 West of the Willamette Meridian; thence southerly along the West lines of Government Lots 7 and 6 to the Northwest corner of the Southeast one-quarter (SE $\frac{1}{4}$) of the Southeast one-quarter (SE $\frac{1}{4}$) of said Section 20; thence westerly along the North line of the South one-half (S $\frac{1}{2}$) of the South one-half (S $\frac{1}{2}$) of said Section 20 to

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the East line of Section 19, Township 18 South, Range 3 West; thence northerly along the East line of said Section 19 to the East one-quarter ($E\frac{1}{4}$) thereof; thence westerly on the East-West centerline of said Section 19, 1368.44 feet, more or less, to the Southwest corner of that property described in Reel 291, Instrument No. 53728 in Lane County Oregon Deed Records; thence N $02^{\circ} 21' 10''$ W 578.25 feet to the center of a 40 foot dedicated public road and the Southwest corner of that property described in Reel 152, Instrument No. 97829 in Lane County Oregon Deed Records; thence N $05^{\circ} 04' W$ 681.55 feet along the West line of said property to the Northwest corner thereof; thence N $87^{\circ} 39' W$ 54 feet, more or less, to the Southwest corner of that property described in Reel 238, Instrument No. 47496 in Lane County Oregon Deed Records; thence along the West line of said property N $03^{\circ} 13' W$ 172.15 feet; thence N $59^{\circ} 53' 30'' W$ 122.10 feet; thence N $05^{\circ} 48' 15'' E$ 116.44 feet to a point in the centerline of a 30 foot wide road; thence along said road as follows: N $24^{\circ} 32' 45'' W$ 177.67 feet; thence N $41^{\circ} 17' 15'' E$ 178.75 feet; thence N $18^{\circ} 57' 25'' E$ 231.19 feet; thence N $25^{\circ} 23' 25'' E$ 157.60 feet; thence N $10^{\circ} 25' 50'' E$ 135.65 feet; thence N $07^{\circ} 45' 30'' E$ 167.68 feet; thence N $87^{\circ} 31' 05'' W$ 1145.09 feet to the North one-quarter ($N\frac{1}{4}$) corner of Section 19, Township 18 South, Range 3 West of the Willamette Meridian; thence westerly on the North line of said Section 19 493.85 feet, more or less, to the East right-of-way line of South Willamette Street, and intersecting the present boundary of the City Limits of Eugene; thence westerly along the North line of said Section 19 and the South line of Section 18 to a point 620 feet easterly of the Southwest corner of said Section 18; thence North 40 feet; thence West parallel with and 40 feet northerly of the South line of said Section 18 to the West line thereof; thence northerly on said West line to a point 917.4 feet North of the Southeast corner of Section 13, Township 18 South, Range 4 West of the Willamette Meridian, said point also being the Northeast corner of that property described in Reel 472, Instrument No. 99238 in Lane County Oregon Deed Records; thence N $78^{\circ} 15' W$ 346.50 feet; thence south 330 feet; thence N $67^{\circ} 39' W$ 1742.40 feet to the Southwest corner of that property described in Book 354, Page 113, Lane County Oregon Deed Records; thence northerly on the West line of said property and its Northerly extension 2640 feet, more or less, to the South line of the North one-half ($N\frac{1}{2}$) of the North one-half ($N\frac{1}{2}$) of Section 13; thence westerly on said $1/16$ th line to the West line of said Section 13; thence northerly to the Northwest corner of said Section 13 and the Southeast corner of that property described in Reel 446; Instrument No. 74115 in Lane County Oregon Deed Records; thence along the East line of said property N $03^{\circ} 31' 40'' E$ 1343.82 feet to the centerline of the Lorane Highway; thence westerly on said centerline 80 feet, more or less, to the East line of Section 11, Township 18 South, Range 4 West of the Willamette Meridian; thence northerly to the Northeast corner of Section 11; thence westerly along the North line of Sections 11 and 10 to a point 15.00 chains west of the Northeast corner of Section 10, Township 18 South, Range 4 West of the Willamette Meridian; thence southerly parallel with and 332 feet east of the West line of the East one-half ($E\frac{1}{2}$) of the East one-half ($E\frac{1}{2}$) of Section 10 to the South line of said Section 10; thence westerly along the South line of Sections 10 and 9 to the centerline of Bailey Hill Road; thence northerly along said centerline to a point 1134.54 feet north of the South line of said Section 9, Township 18 South, Range 4 West of the Willamette Meridian, said point

being the Southeast corner of that property described in Reel 455, Instrument No. 83703 in Lane County Oregon Deed Records; thence N 89° 51' W 916.74 feet to the West line of the East one-half (E½) of the Southeast one-quarter (SE¼) of Section 9; thence northerly to the Northwest corner of the Southeast one-quarter (SE¼) of the Southeast one-quarter (SE¼) of said Section 9; thence westerly to the Southwest corner of the Northwest one-quarter (NW¼) of the Southwest one-quarter (SW¼) of said Section 9; thence northerly along the East line of the West one-half (W½) of the West one-half (W½) of said Section 9 to a point in the centerline of Gimple Hill Road, County Road No. 441, said point being on the South line of that property described in Reel 9, Instrument No. 91993 in Lane County Oregon Deed Records as being 316.20 feet north of the Southwest corner of the Southeast one-quarter (SE¼) of the Northwest one-quarter (NW¼) of Section 9, Township 18 South, Range 4 West of the Willamette Meridian; thence following said property line and the centerline of the old County Road N 63° 00' E 422.40 feet; thence N 38° 00' E 190.00 feet; thence N 18° 00' E 99.00 feet; thence N 12° 30' W 264.00 feet; thence N 01° 30' E 132.00 feet; thence leaving said County Road S 86° 00' W 169.42 feet; thence N 83° 45' W 305.58 feet to the East line of the West one-half (W½) of the West one-half (W½) of said Section 9; thence northerly on said line to the North line of Section 9; thence easterly on the North line of said Section 9 to a point 21.50 chains east of the Southwest corner of Section 4, Township 18 South, Range 4 West of the Willamette Meridian; thence northerly to a point on the South line of the Ezekiel Bailey Donation Land Claim No. 40, Township 18 South, Range 4 West of the Willamette Meridian, said point being 21.50 chains East of the West line of Section 4; thence easterly on the South line of said Donation Land Claim No. 40 360.00 feet, more or less, to the centerline of a Public Road; thence northerly along said centerline 1873.43 feet to the centerline of the relocated Willow Creek Road; thence continuing northerly 15.00 feet, more or less, to the one-half (½) claim line of said Donation Land Claim No. 40; thence west on said one-half (½) claim line 590.00 feet, more or less, to the Southwest corner of that property described in Reel 117, Instrument No. 41864 in Lane County Oregon Deed Records; thence north 1866.43 feet to the North line of said Donation Land Claim No. 40; thence N 89° 38' 30" W 1866.81 feet to the Northwest corner of said Donation Land Claim No. 40; thence continuing N 89° 38' 30" W on the western projection of the North line of said Donation Land Claim No. 40 a distance of 664.62 feet; thence N 00° 38' 15" E 924.80 feet to a point on the North line of Section 5, Township 18 South, Range 4 West of the Willamette Meridian at a point 1319.37 feet N 89° 28' 31" W of the Northeast corner thereof; thence S 89° 28' 31" E on said Section line 656.73 feet; thence northerly on the West line of that property described in Reel 10, Instrument No. 92776 in Lane County Oregon Deed Records to a point on the East-West centerline of Section 32, Township 17 South, Range 4 West of the Willamette Meridian, said point being within the right-of-way of Route "F" and 663.96 feet east of the Northwest corner of the Northeast one-quarter (NE¼) of the Southeast one-quarter (SE¼) of Section 32; thence easterly on said centerline to the East one-quarter (E¼) corner of said Section 32; thence northerly on the East line of Sections 32 and 29 to the centerline of the Coos Bay Branch of the Southern Pacific Railroad, Township 17 South, Range 4 West; thence westerly along the said centerline to the West line

of the East one-half ($E\frac{1}{2}$) of the East one-half ($E\frac{1}{2}$) of said Section 29; thence northerly along said West line to the East-West centerline of said Section 29; thence westerly along said centerline to the North-South centerline of Section 29; thence northerly along the centerlines of Sections 29 and 20 to the East-West centerline of Section 20, Township 17 South, Range 4 West; thence easterly to the Southeast corner of the Southwest one-quarter ($SW\frac{1}{4}$) of the Northeast one-quarter ($NE\frac{1}{4}$) of said Section 20; thence northerly to the Northeast corner of the Southwest one-quarter ($SW\frac{1}{4}$) of the Northeast one quarter ($NE\frac{1}{4}$) of Section 20; thence westerly to the Southwest corner of the Northwest one-quarter ($NW\frac{1}{4}$) of the Northeast one-quarter ($NE\frac{1}{4}$) of said Section 20; thence northerly to the one-quarter corner on the South line of Section 17, Township 17 South, Range 4 West of the Willamette Meridian; thence westerly 300 feet, more or less, to the Southwest corner of Alfred's Plat as platted and recorded in Book 13, Page 13 of Lane County Oregon Plat Records; thence northerly to the Northwest corner of said plat, said corner being on the East-West centerline of Section 17; thence easterly along the East-West centerlines of said Section 17 and Section 16 to the West line of the East one-half ($E\frac{1}{2}$) of the East one-half ($E\frac{1}{2}$) of Section 16, Township 17 South, Range 4 West of the Willamette Meridian; thence northerly to the centerline of County Road No. 139, also being the South line of the James Peck, Sr. Donation Land Claim No. 50, in Section 9, Township 17 South, Range 4 West of the Willamette Meridian; thence easterly along the centerline of said road to the Easterly right-of-way line of the Oregon Electric Railroad; thence northwesterly along said Railroad right-of-way to the West line of said Donation Land Claim No. 50; thence northerly along the West line of said Donation Land Claim No. 50 to the point of beginning in Section 4, Township 17 South, Range 4 West of the Willamette Meridian, all in Lane County, Oregon.

Section 2.

Emerald Bus Company having advised that it will not continue to operate the existing bus system within said service area after September 1, 1970, an emergency is declared to exist; and this ordinance being necessary for the immediate preservation and protection of the public health, order and safety, it shall take effect immediately.

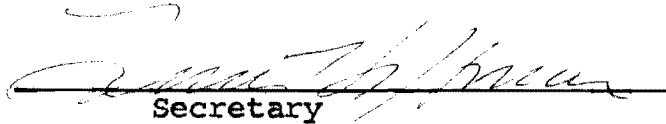
Adopted this 9th day of September, 1970.

/s/ Craig Robinson
President

ATTEST:

/s/ Lewis Hoffman
Secretary

The foregoing copy of Ordinance No. 5 of Lane County
Mass Transit District is hereby certified to be a full, true
and correct copy of the original of said Ordinance as filed in
the records of said District.


Secretary