1

CROUNT COUNT

2022 JAH 24 PM 3: 48

DESCHUTED CLUM

CIRCUIT COURT OF THE STATE OF OREGON FOR THE COUNTY OF DESCHUTES

IN THE MATTER OF THE PETITION

of the Panoramic Access Special Road District

Petitioner,

For a Judicial Examination and Judgement of the Court as to the Regularity and Legality of Resolution 2021-1

Case No: 21CV41823

MOTION TO OBJECT TO THE PETITION FOR JUDICIAL VALIDATION

OBJECTION

We, Jay Monroe and Risa Monroe, of Panoramic View Estates in Sisters, in Deschutes County,

Oregon object to the Panoramic Access Special Road District's Petition for Judicial Validation of Resolutions 2021
1 and 2021-2

Our concerns are brief but important and we ask that you consider them We object to paragraph 9 on page 4 (lines 14 through 16) of the Panoramic Access Special Road District's petition for Judicial Examination stating the following:

"Petitioner determined a per-lot assessment would be used to pay for the Improvements, and, because all lots were equally benefitted by the Improvements, each lot would be assessed an equal amount. The estimated per lot assessment to complete the Improvements was \$5,656.73".

Our objection is to the method of assessment that the Board/Petitioner has chosen to pursue The Board/Petitioner states that a per-lot assessment should be used because the lots will benefit equally. We dispute that statement and its assumption Properties within the district vary widely in their purpose, value, and prospective gained benefit from this paving project. For example, some properties are used solely as vacation rentals, wherein transient vacationers bring higher and more frequent traffic use of the roads in the district. Other properties are maintained as home-based commercial businesses – both wholesale and commercial – wherein multi-use vehicles ingress/egress those properties multiple times daily. Contrary to the Board/Petitioner's statement, all lots will not benefit equally. While no method of assessment can account for all variances in benefit received, we strongly MOTION TO OBJECT TO THE PETITION FOR JUDICIAL VALIDATION - 1

11

14

15

13

16

17 18

19

2021

22 23

24

2526

27

28

11

12

13

14

15

16

17

18

19

20

21

22

25

27

28

2

believe that an ad valorem tax would be the fairest form of tax assessment for our community. Ad valorem taxes are the most common form of taxes levied on real estate for good reason and they are assessed on the fair value of the property. Other bond and tax measures that are voted on and passed by residents in Deschutes County are assessed in an ad valorem manner as it is the most equal and fair assessment.

Our community is comprised of a mix of families of all ages including seniors and retirees, most of whom are on fixed incomes. A per-lot assessment ignores both their lesser property values and their smaller fixed incomes. Again, ad valorem will factor their concerns more fairly.

We ask the Court to examine the legality and authority of the Board Petitioner to assess each lot in a per-lot assessment and ask for a judgement declaring the Board/Petitioner is not autEorized to make such assessment

DATED: January 24, 2022

Jay Moproe

Risa Monroe

Jay and Risa Monroe of Panoramic View Estates

69538 Hinkle Butte Drive

Sisters, OR 97759

541-520-8013

STATE OF OREGON

COUNTY OF DESCHUTES

SUBSCRIBED AND SWORN TO BEFORE

23 | ME, on this 24 day of January 2022

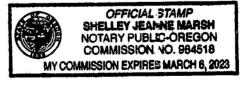
24 || Signature

8 Mlly Jeanne Mart

26 NOTARY PUBLIC

My Commission expires: 03-06-23

MOTION TO OBJECT TO THE PETITION FOR JUDICIAL VALIDATION - 2



We swear that we have hand delivered a true and correct copy of this document to

Karnopp Petersoen LLP Attorneys for the Petitioner

360 SW Bond Street Suite 400

Bend, OR 97702

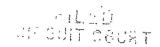
541-382-3011

Jay Monroe

Risa Monroe

MOTION TO OBJECT TO THE PETITION FOR JUDICIAL VALIDATION - 3

In the Circuit Court of Deschutes County, State of Oregon



Case no. 21CV4-823 JAN 24 PM 3: 49

CLE THUTES CLUETS Checok

Between

Jay and Risa Monroe

And

Karnopp Petersen LLP Attorneys for the Petitioner

Karnopp Petersen LLP Attorneys for the Petitioner, 360 SW Bond Street STE 400 Bend Oregon, hereby acknowledge receipt of a copy of the Motion to Object filed in this case. -Waiving requirement for other service in this case.

I will now affix my signature to these affirmations this ZY date of January 2022