



MARION COUNTY BOARD OF COMMISSIONERS

Board Session Agenda Review Form

Meeting date: August 23, 2017

Department: Tax Office Agenda Planning Date: 8/17/17 Time required: 15 min.

☐ Audio/Visual aids

Contact: Natasha Ryder, Tax Collector Phone: ext. 2244

Department Head Signature:
Rex Weisner

TITLE Property tax refund for S-L Snacks OR LLC

Issue, Description & Background An asset was reported as being owned by both the lessor and lessee, when only the lessor should have reported the asset. ORS 311.806(1) requires the county governing body to issue refunds in situations like this. The total amount of the refund due is \$17,355.22. The Board has delegated authority to issue tax refunds under \$15,000 to the tax collector; all others must go to the Board for approval. By statute, no interest is due on this refund.

Financial Impacts: The amount of the refund is \$17,355.22.

Impacts to Department & External Agencies None, beyond the processing of the refund itself.

Options for Consideration: 1. Authorize the property tax refund to S-L Snacks OR LLC pursuant to the terms of the petition for refund; 2. Take no action at this time.

Recommendation: It is recommended that the Board authorize the property tax refund to S-L Snacks OR LLC at this time.

List of attachments: 1. Property tax petition for refund of S-L Snacks OR LLC with supporting documentation.
2. Board Order.

Presenter: Natasha Ryder, Tax Collector

Copies of completed paperwork sent to the following: (Include names and e-mail addresses.)

Copies to: Natasha Ryder, NRyder@co.marion.or.us; Scott Norris, snorris@co.marion.or.us

BEFORE THE BOARD OF COMMISSIONERS

FOR MARION COUNTY, OREGON

In the matter of approving property)
tax refund as submitted by the)
Marion County Tax Collector.)

Order No.

This matter came before the Board of Commissioners upon the recommendation of the Marion County Tax Collector regarding a tax refund petition on account no. R325506, attached hereto and incorporated herein by this reference; and

WHEREAS, the Board finds that the petitioner has demonstrated that a tax refund is due in the amount as set forth on the petition; and

WHEREAS, the Board finds that the Marion County Tax Collector approved the refund as to the amount; and

WHEREAS, the Board finds that Marion County Legal Counsel has approved the refund as to legal form,

NOW, THEREFORE, IT IS HEREBY ORDERED that a refund be made to the petitioner on account no. R325506 in the amount indicated on the petition.

DATED this _____ day of _____ 20____.

MARION COUNTY BOARD OF COMMISSIONERS

Chair

Commissioner

Commissioner

Tax Account: **R325506**

MARION COUNTY BOARD OF COMMISSIONERS
C/O MARION COUNTY TAX COLLECTOR
PO BOX 2511
SALEM, OR 97308-2511

REFUND PETITION

PETITIONER: S-L SNACKS OR LLC
13515 BALLANTYNE CORP PL
CHARLOTTE, NC 28277

Petitions the Board of County Commissioners for a refund under ORS 311.806 of taxes paid on REAL property.

Tax Account	Tax Year	Tax Amount	Interest through	Refund Amount
R325506	2013	\$17,355.22	\$.00	\$17,355.22


REASON FOR REFUND:

See Attached File. This refund is the result of a double assessment of an asset, also assessed to the leasing company, per revised 2017 DOR Value Transmission Sheet (VTS). Interest will not be paid as it was a reporting error on the property owner's part.

TOTAL REFUND REQUESTED: \$17,355.22

Signed: See Attached File

Petition verified and refund recommended:

 , Marion County Tax Collection Dept. Date: 7/17/17
~~07/05/17~~

Approved as to Form


8/11/17

Legal Counsel

Account Number: **R325506**

MARION COUNTY TAX COLLECTION DEPARTMENT
PO BOX 2511
SALEM, OR 97308-2511
PHONE 503-588-5215 FAX 503-566-3911 E-mail: Propertytax@co.marion.or.us
REFUND PETITION

S-L SNACKS OR LLC
13515 BALLANTYNE CORP PL
CHARLOTTE, NC 28277

RECEIVED

JUL 17 2017

MARION COUNTY
TAX COLLECTOR

Account: R325506
Prop. Owner: S-L SNACKS OR LLC
Prop. Location: 3125 KETTLE CT SE - SALEM, OR 97301
Map Tax Lot: 073W36A 01700A1

Refund due for overpayment on 2013 REAL property taxes (ORS 311.806).

Cause of overage: ADJUSTMENT TO TAX ROLL
Amount of overage: \$17,355.22
Date of petition: 7/5/17

INSTRUCTIONS:

Please sign this petition and return it to the Marion County Tax Collection Department at the address above as quickly as possible so that the refund can be processed for you.

Signed: **X** Jennifer W. Day Date: 7/10/2017

FOR MARION COUNTY USE ONLY:

Petition verified by: _____, Marion County Tax Dept.

The Marion County Board of Commissioners has delegated to the Tax Collector the authority to pay certain property tax refunds (Order 06-21 dated 02/06/06). Some refunds still require specific approval by the Board of Commissioners.

Property: R325506

*** Marion County OTC Account Summary ***

Page 1 of 1

Printed at: 02:22pm 06/28/17

Owner Address:

S-L SNACKS OR LLC (650408)
13515 BALLANTYNE CORP PL
CHARLOTTE, NC 28277

Property: R325506 073W36A 01700A1 92401000
MELROSE ADDITION, LOT FR 27,28 &
29, IMPROVEMENT ONLY,
2016-17:DEFERRED ADDL TAX LIABILITY
SB125 2013-14 \$16,910.71 2014-15
\$69,256.26; ENTERPRISE
ZONE-POTENTIAL ADDL TAX LIABILITY.

Situs Address:

3125 KETTLE CT SE
SALEM, OR 97301

INTEREST AND DISCOUNTS BASED ON A PAYMENT DATE ON OR BEFORE 07/15/2017

*** Fees, Bills & Refunds ***

ID#	Bill ID	Levied Tax	Tax Paid	Interest	Amount Paid	Date Paid
1.	2000.82580 0	23,280.13	22,581.73	<698.40>	22,581.73	11/15/00
2.	2001.79280 0	26,743.70	25,941.39	<802.31>	25,941.39	11/15/01
3.	2002.79421 0	23,438.78	22,735.62	<703.16>	22,735.62	11/14/02
4.	2003.80318 0	74,550.60	72,314.08	<2,236.52>	72,314.08	11/17/03
5.	2004.180941 0	91,755.91	89,003.23	<2,752.68>	89,003.23	11/15/04
6.	2005.217078 0	104,656.88	101,517.17	<3,139.71>	101,517.17	11/15/05
7.	2006.217788 0	109,220.71	105,944.09	<3,276.62>	105,944.09	11/14/06
8.	2007.184202 0	112,352.65	108,982.07	<3,370.58>	108,982.07	11/13/07
9.	2008.183687 0	105,183.56	102,028.05	<3,155.51>	102,028.05	11/17/08
10.	2009.183780 0	122,381.44	118,710.00	<3,671.44>	118,710.00	11/15/09
11.	2010.184628 0	133,502.44	129,497.37	<4,005.07>	129,497.37	11/15/10
12.	2011.184876 1	219,760.64	213,167.82	<6,592.82>	213,167.82	11/08/11
13.	2012.184787 1	63,501.79	61,596.74	<1,905.05>	61,596.74	11/13/12
14.	2013.184844 2	76,037.30	73,756.18	<2,281.12>	73,756.18	11/15/13
15.	2014.184975 2	134,471.94	134,471.94	1,195.31	135,667.25	05/14/15
16.	2015.184977 1	240,830.47	233,605.56	<7,224.91>	233,605.56	11/15/15
17.	2016.184951 1	307,915.85	302,322.78	<5,593.07>	302,322.78	04/18/17

*** Refunds Due on this Property Record ***

ID#	Refund ID	Payee Name	Ref Code	Overage	Ref Int	Refund Due
18.	2013.3322	LOCKBOX	COR	17,355.22	0.00	17,355.22

*** No taxes are due on this property ***



Oregon

Kate Brown, Governor

Department of Revenue
Property Tax Division
955 Center St NE
PO Box 14380
Salem, OR 97309-5075
www.oregon.gov/dor

06/05/2017

Tom Rohlfling, Assessor
Marion County Assessor's Office
555 Court St NE STE. 2233
Salem, OR 97301

This letter is to inform you of a correction that needs to be made to account no. R82455 for the 2012-13, 2013-14, 2014-15, 2015-16 tax years. In addition, a correction needs to be made to account no. P324707 for the 2015-2016 tax year. This account is for Kettle Foods Inc. at site no. 1202 in your county.

The authority for making the correction as an error or omission of any kind can be found in OAR 150-311.205(1). The correction was due to a reporting error and no interest is due on the refund. ORS 311.812

Account R82455 had an asset that was being reported on this account, as well as on the leasing companies account. The leasing company is the owner of the real property asset, so it should have only been reported on the leasing company's account.

Account P324707 had an asset that was left off of the asset listing. The asset has been added onto the asset listing.

Please correct the roll. If you have any questions regarding this matter, please call me at the number below.

Kelli Connors
Appraiser Analyst
Property Tax Division

Telephone: (971)-718-1238
Fax: (503) 945-8737
TTY: (503) 945-8617 (In Salem)
1-800-886-7204 (Toll Free in Oregon)
E-Mail: Kelli.Connors@oregon.gov

Enclosure(s)

cc; S-L Snacks OR, LLC (Formerly Kettle Foods Inc)

- - Property Payment Summary (R325506) - -

With Reversals

073W36A 01700A1 S-L SNACKS OR LLC

MELROSE ADDITION, LOT FR 27,28 & 29, IMPROVEMENT ONLY, 2016-17:DEFERRED ADDL TA

57.	15	2014COR	12191845.2	233,605.56	<7,224.91>	233,605.56	11/15/15
58.	OP	2014COR	12191845.3			58,441.99	04/18/17

Modified 04/18/17 - Corrected Tax 240,830.47

59.	RF	RFND050	12194268.1			<58,441.99>	05/08/17
15	TOTAL TAX PAID 2015			233,605.56	<7,224.91>	233,605.56	

Bill 2016.184951 Levied Tax: 419,480.25

#	Yr	Batch	Receipt	Tax	Int/Disc	Amount Paid	DatePaid
60.	16	USB1121	12172839.1	274,060.43	<5,593.07>	274,060.43	11/15/16
61.	16	2016COR	12191847.1	<274,060.43>	5,593.07	<274,060.43>	11/15/16
62.	16	2016COR	12191847.2	274,060.43	<5,593.07>	274,060.43	11/15/16

Modified 04/18/17 - Corrected Tax 307,915.85

63.	16	AKD0419	12191858.1	28,262.35		28,262.35	04/18/17
16	TOTAL TAX PAID 2016			302,322.78	<5,593.07>	302,322.78	

*** End of List ***

Enter 'S' to Show without reversals, "#" to view Receipt, scroll command,
or <RET> to Exit: _____

- - Receipt Maintenance (12191858) - -

Receipt ID: 12191858
1. Pay Method: REAP
2. Payer Name: KETTLE FOODS INC
Address 1: C/O SNYDER-LANCE INC
Address 2: ATTN: ACCOUNTS PAYABLE
Address 3: PO BOX 32368
City, ST Zip: CHARLOTTE, NC 28232
3. Receipt Cd:
4. Comment : SEE RCPT 12191856; 2014 REFUNDS REAPPLD TO 2016 BILL
Property/Owner/Legal
Property ID: R325506 073W36A 01700A1
S-L SNACKS OR LLC
MELROSE ADDITION, LOT FR 27,28 & 29, IMPROVEMENT O

Date Paid : 04/18/17
Batch ID : AKD041917
Posting Date : 04/19/17
Distributed : 04/30/17
Amount Paid : \$64,087.38
Amt. Tendered: \$64,087.38
Date Printed :
5. Escrow #:

TR#	Bill ID	Amount Paid
1	2016.184951	28,262.35
2	2014.3272	35,825.03

*** End of Display ***

Enter Field#, 'P'-Print Receipt, 'U'-Print Receipt & Summary,
'V'-Reverse Receipt, 'D'-Pynt Table, 'CM'-Comment, or <RET> to Exit: _

- - Property Payment Summary (R325506) - -

With Reversals

073W36A 01700A1 S-L SNACKS OR LLC

MELROSE ADDITION, LOT FR 27,28 & 29, IMPROVEMENT ONLY, 2016-17:DEFERRED ADDL TA

20.	13	USB1119	11756113.1	91,111.40	<2,817.88>	91,111.40	11/15/13
21.	13	2013COR	12029265.1	<91,111.40>	2,817.88	<91,111.40>	11/15/13
22.	13	2013COR	12029265.2	91,111.40	<2,817.88>	91,111.40	11/15/13
Modified 11/17/15 - Corrected Tax 93,929.28							
23.	13	2013COR	12200372.1	<91,111.40>	2,817.88	<91,111.40>	11/15/13
24.	13	2013COR	12200372.2	73,756.18	<2,281.12>	73,756.18	11/15/13
25.	OP	2013COR	12200372.3			17,355.22	06/28/17
Modified 06/28/17 - Corrected Tax 76,037.30							
13	TOTAL TAX PAID 2013			73,756.18	<2,281.12>	73,756.18	

Bill 2014.184975 Levied Tax: 197,947.53

#	Yr	Batch	Receipt	Tax	Int/Disc	Amount Paid	DatePaid
26.	14	ADG1224	11906926.3	64,268.69	1,713.82	65,982.51	12/24/14
27.	14	USB0211	11911343.1	65,913.96	68.55	65,982.51	02/10/15

*** Continued on Next Screen ***

Enter 'S' to Show without reversals, "#" to view Receipt, scroll command,
or <RET> to Exit: U__

- - Property Payment Summary (R325506) - -

With Reversals

073W36A 01700A1 S-L SNACKS OR LLC

MELROSE ADDITION, LOT FR 27,28 & 29, IMPROVEMENT ONLY, 2016-17:DEFERRED ADDL TA

19. RF RFND072 11930542.1 <1,307.94> 07/27/15
 12 TOTAL TAX PAID 2012 61,596.74 <1,905.05> 61,596.74

 Bill 2013.184844 Levied Tax: 93,929.28

#	Yr	Batch	Receipt	Tax	Int/Disc	Amount Paid	DatePaid
20.	13	USB1119	11756113.1	91,111.40	<2,817.88>	91,111.40	11/15/13
21.	13	2013COR	12029265.1	<91,111.40>	2,817.88	<91,111.40>	11/15/13
22.	13	2013COR	12029265.2	91,111.40	<2,817.88>	91,111.40	11/15/13
Modified 11/17/15 - Corrected Tax 93,929.28							
23.	13	2013COR	12200372.1	<91,111.40>	2,817.88	<91,111.40>	11/15/13
24.	13	2013COR	12200372.2	73,756.18	<2,281.12>	73,756.18	11/15/13
25.	OP	2013COR	12200372.3			17,355.22	06/28/17

Modified 06/28/17 - Corrected Tax 76,037.30

13 TOTAL TAX PAID 2013 73,756.18 <2,281.12> 73,756.18

*** Continued on Next Screen ***

Enter 'S' to Show without reversals, "#" to view Receipt, scroll command,
 or <RET> to Exit: ____

- - Receipt Maintenance (12200372) - -

Receipt ID: 12200372
1. Pay Method: Date Paid : 06/28/17
2. Payer Name: LOCKBOX Batch ID : 2013COR463
Address 1: Posting Date : 06/28/17
Address 2: Distributed : 06/30/17
Address 3: Amount Paid : \$0.00
City, ST Zip: Amt. Tendered:
3. Receipt Cd: Date Printed :
5. Escrow #:
4. Comment :
Property/Owner/Legal TR# Bill ID Amount Paid
Property ID: R325506 073W36A 01700A1 1 2013.184844 -91,111.40
S-L SNACKS OR LLC 2 2013.184844 73,756.18
MELROSE ADDITION, LOT FR 27,28 & 29, IMPROVEMENT O 3 2013.3322 17,355.22

*** End of Display ***

Enter Field#, 'P'-Print Receipt, 'U'-Print Receipt & Summary,
or <RET> to Exit: _
