



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 \$48,424.69. 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 \$48,424.69.

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. R82455, 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. R82455 in the amount indicated on the petition.

DATED this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_.

MARION COUNTY BOARD OF COMMISSIONERS

\_\_\_\_\_

Chair

\_\_\_\_\_

Commissioner

\_\_\_\_\_

Commissioner

Tax Account: **R82455**

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
R82455	2014 to 2016	\$48,424.69 Cumulative	\$ .00	\$48,424.69

**REASON FOR REFUND:**

See Attached File. The refund is the result of a double assessment of an asset. The asset was also assessed to the leasing company, per revised 2017 DOR Value Transmission Sheet (VTS). Interest will not be paid, reporting error.

**TOTAL REFUND REQUESTED:** \$48,424.69

Signed: See Attached File

Petition verified and refund recommended:



Marion County Tax Collection Dept.

Date: <sup>7/17/17</sup>  
07/05/17

Approved as to Form  
*Scott A. Nois*  
8/11/17  
Legal Counsel

Account Number: **R82455**

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: R82455  
Prop. Owner: S-L SNACKS OR LLC  
Prop. Location: 3125 KETTLE CT SE - SALEM, OR 97301  
Map Tax Lot: 073W36A 01700

Refund due for overpayment on 2014-2016 REAL property taxes (ORS 311.806).

Cause of overage: ADJUSTMENT TO TAX ROLL

Amount of overage: \$48,424.69

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:  Jennifer W Clay 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: R82455

\*\*\* Marion County OTC Account Summary \*\*\*

Page 1 of 1

Printed at: 02:40pm 06/28/17

Owner Address:

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

Property: R82455 073W36A 01700 92401000  
MELROSE ADDITION, LOT FR 27-29,  
ACRES 10.24, 2016-17: DEFERRED  
ADDITIONAL TAX LIABILITY 2014-15  
SB125 \$16,772.79

6

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.	1998.84260 0	88.65	85.99	<2.66>	85.99	11/15/98
2.	1999.83797 1	39,067.85	37,895.81	<1,172.04>	37,895.81	11/15/99
3.	2000.82579 1	10,102.56	9,799.48	<303.08>	9,799.48	11/15/00
4.	2001.26428 0	10,426.15	10,113.37	<312.78>	10,113.37	11/15/01
5.	2002.26679 0	10,751.96	10,429.40	<322.56>	10,429.40	11/14/02
6.	2003.27589 0	126,423.45	122,630.75	<3,792.70>	122,630.75	11/17/03
7.	2004.127174 0	132,571.68	128,594.53	<3,977.15>	128,594.53	11/15/04
8.	2005.217924 0	131,992.21	128,032.44	<3,959.77>	128,032.44	11/15/05
9.	2006.218644 0	134,679.92	130,639.52	<4,040.40>	130,639.52	11/14/06
10.	2007.117987 0	133,202.88	129,206.79	<3,996.09>	129,206.79	11/13/07
11.	2008.183686 0	130,590.88	126,673.15	<3,917.73>	126,673.15	11/17/08
12.	2009.183779 0	131,947.10	127,988.69	<3,958.41>	127,988.69	11/15/09
13.	2010.184627 0	124,387.97	120,656.33	<3,731.64>	120,656.33	11/15/10
14.	2011.184875 0	67,921.31	66,649.56	<1,271.75>	66,649.56	05/09/12
15.	2012.184786 0	63,138.05	61,243.91	<1,894.14>	61,243.91	11/13/12
16.	2013.184843 0	238,436.13	231,283.05	<7,153.08>	231,283.05	11/15/13
17.	2014.184974 4	72,935.51	72,935.51	648.32	73,583.83	05/14/15
18.	2015.184976 2	127,792.60	123,958.82	<3,833.78>	123,958.82	11/15/15
19.	2016.184950 2	149,810.50	147,603.66	<2,206.84>	147,603.66	05/15/17

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

ID#	Refund ID	Payee Name	Ref Code	Overage	Ref Int	Refund Due
20.	2014.3289	LOCKBOX	COR	5,279.06	0.00	5,279.06
21.	2014.3290	LOCKBOX	COR	5,683.14	0.00	5,683.14
22.	2014.3291	LOCKBOX	COR	589.71	0.00	589.71
23.	2014.3292	LOCKBOX	COR	5,692.50	0.00	5,692.50
24.	2015.3177	DIAMOND FOODS INC	COR	16,099.67	0.00	16,099.67
25.	2016.3211	LOCKBOX	COR	15,080.61	0.00	15,080.61
Total Refund amounts:				48,424.69	0.00	48,424.69

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

*Handwritten signature/initials*



# 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](http://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](mailto:Kelli.Connors@oregon.gov)

Enclosure(s)

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

- - Property Payment Summary (R82455) - -

With Reversals

073W36A 01700 S-L SNACKS OR LLC

MELROSE ADDITION, LOT FR 27-29, ACRES 10.24, 2016-17: DEFERRED ADDITIONAL TAX L

58.	14	2014COR	12200373.5	24,311.84	648.32	24,960.16	12/24/14
59.	OP	2014COR	12200373.6			5,279.06	06/28/17
60.	14	2014COR	12200373.7	24,311.84		24,311.84	02/10/15
61.	OP	2014COR	12200373.8			5,683.14	06/28/17
62.	OP	2014COR	12200373.9			589.71	06/28/17
63.	14	2014COR	12200373.10	24,311.83		24,311.83	05/14/15
64.	OP	2014COR	12200373.11			5,692.50	06/28/17

Modified 06/28/17 - Corrected Tax 72,935.51

14	TOTAL TAX PAID 2014	72,935.51	648.32	73,583.83
14	TOTAL OVERPAID 2014			17,961.54
14	TOTAL REFUND 2014			<717.13>

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Bill 2015.184976 Levied Tax: 144,884.56

#	Yr	Batch	Receipt	Tax	Int/Disc	Amount Paid	DatePaid

\*\*\* Continued on Next Screen \*\*\*

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

- - Receipt Maintenance (12200373) - -

Receipt ID: 12200373  
1. Pay Method:  
2. Payer Name: LOCKBOX  
Address 1:  
Address 2:  
Address 3:  
City, ST Zip:  
3. Receipt Cd:

Date Paid : 06/28/17  
Batch ID : 2014COR394  
Posting Date : 06/28/17  
Distributed : 06/30/17  
Amount Paid : \$0.00  
Amt. Tendered:  
Date Printed :  
5. Escrow #:

4. Comment :

Property/Owner/Legal

Property ID: R82455 073W36A 01700

S-L SNACKS OR LLC

MELROSE ADDITION, LOT FR 27-29, ACRES 10.24, 2016-

TR#	Bill ID	Amount Paid
1	2014.184974	-30,004.33
2	2014.184974	-589.71
3	2014.184974	-29,994.98
4	2014.184974	-30,239.22
5	2014.184974	24,960.16
6	2014.3289	5,279.06

\*\*\* Enter 'C' to Continue Display \*\*\*

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

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- - Receipt Maintenance (12200373) - -

Receipt ID: 12200373  
 1. Pay Method:  
 2. Payer Name: LOCKBOX  
 Address 1:  
 Address 2:  
 Address 3:  
 City, ST Zip:  
 3. Receipt Cd:

Date Paid : 06/28/17  
 Batch ID : 2014COR394  
 Posting Date : 06/28/17  
 Distributed : 06/30/17  
 Amount Paid : \$0.00  
 Amt. Tendered:  
 Date Printed :  
 5. Escrow #:

4. Comment :  
 Property/Owner/Legal  
 Property ID: R82455 - Continued

TR#	Bill ID	Amount Paid
7	2014.184974	24,311.84
8	2014.3290	5,683.14
9	2014.3291	589.71
10	2014.184974	24,311.83
11	2014.3292	5,692.50

\*\*\* End of Display, Enter 'C' to Redisplay Screen \*\*\*

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

- - Property Payment Summary (R82455) - -  
 With Reversals

073W36A 01700 S-L SNACKS OR LLC  
 MELROSE ADDITION, LOT FR 27-29, ACRES 10.24, 2016-17: DEFERRED ADDITIONAL TAX L

67.	15	2015COR	12191860.2	140,058.49	<4,331.71>	140,058.49	11/15/15
68.	OP	2015COR	12191860.3			479.53	04/18/17
Modified 04/18/17 - Corrected Tax 144,390.20							
69.	RF	AKD0419	12191862.4			<479.53>	04/18/17
70.	15	2015COR	12200374.1	<140,058.49>	4,331.71	<140,058.49>	11/15/15
71.	15	2015COR	12200374.2	123,958.82	<3,833.78>	123,958.82	11/15/15
72.	OP	2015COR	12200374.3			16,099.67	06/28/17
Modified 06/28/17 - Corrected Tax 127,792.60							
15	TOTAL TAX PAID 2015			123,958.82	<3,833.78>	123,958.82	
15	TOTAL OVERPAID 2015					16,579.20	

-----  
 Bill 2016.184950 Levied Tax: 165,513.43

#	Yr	Batch	Receipt	Tax	Int/Disc	Amount Paid	DatePaid
73.	16	USB1121	12172838.1	108,135.44	<2,206.85>	108,135.44	11/15/16

\*\*\* Continued on Next Screen \*\*\*

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

- - Receipt Maintenance (12200374) - -

Receipt ID: 12200374  
 1. Pay Method:  
 2. Payer Name: DIAMOND FOODS INC  
 Address 1: 1050 S DIAMOND ST  
 Address 2: PO BOX 1727  
 Address 3:  
 City, ST Zip: STOCKTON, CA 95201  
 3. Receipt Cd:

Date Paid : 06/28/17  
 Batch ID : 2015COR336  
 Posting Date : 06/28/17  
 Distributed : 06/30/17  
 Amount Paid : \$0.00  
 Amt. Tendered:  
 Date Printed :  
 5. Escrow #:

4. Comment :  
 Property/Owner/Legal  
 Property ID: R82455 073W36A 01700  
 S-L SNACKS OR LLC  
 MELROSE ADDITION, LOT FR 27-29, ACRES 10.24, 2016-

TR#	Bill ID	Amount Paid
1	2015.184976	-140,058.49
2	2015.184976	123,958.82
3	2015.3177	16,099.67

\*\*\* End of Display \*\*\*

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

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## - - Property Payment Summary (R82455) - -

With Reversals

073W36A 01700 S-L SNACKS OR LLC

MELROSE ADDITION, LOT FR 27-29, ACRES 10.24, 2016-17: DEFERRED ADDITIONAL TAX L

76.	16	AKD0419	12191863.1	1,196.66		1,196.66	04/18/17
77.	16	AKD0424	12192049.2	13,819.17		13,819.17	04/24/17
78.	16	USB0516	12196657.1	39,533.00		39,533.00	05/15/17
79.	16	2016COR	12200375.1	<39,533.00>		<39,533.00>	05/15/17
80.	16	2016COR	12200375.2	<13,819.17>		<13,819.17>	04/24/17
81.	16	2016COR	12200375.3	<1,196.66>		<1,196.66>	04/18/17
82.	16	2016COR	12200375.4	<108,135.44>	2,206.85	<108,135.44>	11/15/16
83.	16	2016COR	12200375.5	108,135.44	<2,206.84>	108,135.44	11/15/16
84.	16	2016COR	12200375.6	1,196.66		1,196.66	04/18/17
85.	16	2016COR	12200375.7	13,819.17		13,819.17	04/24/17
86.	16	2016COR	12200375.8	24,452.39		24,452.39	05/15/17
87.	OP	2016COR	12200375.9			15,080.61	06/28/17

Modified 06/28/17 - Corrected Tax 149,810.50

16 TOTAL TAX PAID 2016 147,603.66 &lt;2,206.84&gt; 147,603.66

\*\*\* End of List \*\*\*

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

- - Receipt Maintenance (12200375) - -

Receipt ID: 12200375  
 1. Pay Method:  
 2. Payer Name: LOCKBOX  
 Address 1:  
 Address 2:  
 Address 3:  
 City, ST Zip:  
 3. Receipt Cd:

Date Paid : 06/28/17  
 Batch ID : 2016COR269  
 Posting Date : 06/28/17  
 Distributed : 06/30/17  
 Amount Paid : \$0.00  
 Amt. Tendered:  
 Date Printed :  
 5. Escrow #:

4. Comment :  
 Property/Owner/Legal  
 Property ID: R82455 - Continued

TR#	Bill ID	Amount Paid
7	2016.184950	13,819.17
8	2016.184950	24,452.39
9	2016.3211	15,080.61

\*\*\* End of Display, Enter 'C' to Redisplay Screen \*\*\*

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

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