



MARION COUNTY BOARD OF COMMISSIONERS

## Board Session Agenda Review Form

Meeting date: June 27, 2018

Department: Tax Office      Agenda Planning Date: 6/21/18      Time required: 15 min.

☐ Audio/Visual aids

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

Department Head Signature: *Rex Weisner*

<b>TITLE</b>	Property tax refund for Terminal Freezers LLC
Issue, Description & Background	Several items of machinery and equipment were accidentally taxed on both the real and personal property accounts of the taxpayer. As a result, the assessor corrected the clerical error by reducing the value of account P345384 for the 2017-18 tax year. ORS 311.806(1) requires the county governing body to issue refunds in situations like this. The total amount of the refund due (plus statutory interest) is \$16,393.51. 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.
Financial Impacts:	The amount of the refund (with interest through 7/15/18) is \$16,393.51.
Impacts to Department & External Agencies	None, beyond the processing of the refund itself.
Options for Consideration:	1. Authorize the property tax refund to Terminal Freezers 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 Terminal Freezers LLC at this time.
List of attachments:	1. Property tax petition for refund of Terminal Freezers 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. P345384, attached hereto and incorporated herein by this reference; and

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

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

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

NOW, THEREFORE, IT IS HEREBY ORDERED that a refund, including interest, be made to the petitioner on account no. P345384 in the amount indicated on the petition.

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

MARION COUNTY BOARD OF COMMISSIONERS

\_\_\_\_\_  
Chair

\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Commissioner

Tax Account: **P345384**

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

**REFUND PETITION**

**PETITIONER:** TERMINAL FREEZERS LLC  
C/O LINEAGE LOGISTICS LLC  
17911 VON KARMAN #400  
IRVINE, CA 92614

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

Tax Account	Tax Year	Tax Amount	Interest through 07/15/18	Refund Amount
P345384	2017	\$15,179.18	\$1,214.33	\$16,393.51

**REASON FOR REFUND:**

See Attached File. This refund is the result of a correction of a clerical error by the Assessor's office. Several large items were assessed (duplicated) on both of the owner's Personal Property and Real Property accounts.

**TOTAL REFUND REQUESTED:** \$16,393.51

Signed: See Attached File

Petition verified and refund recommended:



Marion County Tax Collection Dept. Date: 06/05/18

Approved as to Form

6/14/18

  
Legal Counsel

Account Number: **P345384**

**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**

TERMINAL FREEZERS LLC  
C/O LINEAGE LOGISTICS LLC  
17911 VON KARMAN #400  
IRVINE, CA 92614

Account: P345384  
Prop. Owner: TERMINAL FREEZERS LLC  
Prop. Location: 4735 BROOKLAKE RD NE - SALEM, OR 97305  
Map Tax Lot: 062W17 00600A9

Refund due for overpayment on 2017 PERSONAL property taxes (ORS 311.806).

Cause of overage: ADJUSTMENT TO TAX ROLL

Amount of overage: \$15,179.18

Date of petition: 6/5/18

**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** REFUND TO OWNER Date: \_\_\_\_\_

**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: P345384

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

Page 1 of 1

Printed at: 09:33am 06/05/18

Owner Address:

TERMINAL FREEZERS LLC (637311)  
C/O LINEAGE LOGISTICS LLC  
17911 VON KARMAN #400  
IRVINE, CA 92614

Property: P345384 062W17 00600A9 00100210  
IND

Situs Address:

4735 BROOKLAKE RD NE  
SALEM, OR 97305

INTEREST AND DISCOUNTS BASED ON A PAYMENT DATE ON OR BEFORE 07/15/2018

\*\*\* Certified Values \*\*\*

Certified Values for:2017

Real Market Value: \$196,473  
M50 Assd Value : \$196,473

\*\*\* (Unpaid Only) Fees, Bills & Refunds \*\*\*

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

ID#	Refund ID	Payee Name	Ref Code	Overage	Ref Int	Refund Due
1.	2017.3086	TERMINAL FREEZERS LL	COR	15,179.18	1,214.33	16,393.51

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

## - - Property Payment Summary (P345384) - -

With Reversals

062W17 00600A9 TERMINAL FREEZERS LLC  
IND

15 TOTAL TAX PAID 2015 5,383.38 0.00 5,383.38

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Bill 2016.101646 Levied Tax: 2,831.76

#	Yr	Batch	Receipt	Tax	Int/Disc	Amount Paid	DatePaid
25.	16	USB1116	12161094.1	943.92		943.92	11/15/16
26.	16	USB0221	12188363.1	943.92		943.92	02/15/17
27.	16	USB0515	12195350.1	943.92		943.92	05/12/17
16	TOTAL TAX PAID 2016			2,831.76	0.00	2,831.76	

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Bill 2017.101648 Levied Tax: 17,887.49

#	Yr	Batch	Receipt	Tax	Int/Disc	Amount Paid	DatePaid
28.	17	TM11221	12313279.2	17,350.87	<536.62>	17,350.87	11/15/17
29.	17	2017COR	12333348.1	<17,350.87>	536.62	<17,350.87>	11/15/17
30.	17	2017COR	12333348.2	2,171.69	<67.17>	2,171.69	11/15/17

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

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

## - - Receipt Maintenance (12333348) - -

Receipt ID: 12333348  
1. Pay Method:  
2. Payer Name: LINEAGE LOGISTICS LLC  
Address 1: 13030 PIERCE ST  
Address 2:  
Address 3:  
City, ST Zip: OMAHA, NE 68144  
3. Receipt Cd:  
4. Comment :  
Property/Owner/Legal  
Property ID: P345384 062W17 00600A9  
TERMINAL FREEZERS LLC  
IND

Date Paid : 06/05/18  
Batch ID : 2017COR171  
Posting Date : 06/05/18  
Distributed : 06/30/18  
Amount Paid : \$0.00  
Amt. Tendered:  
Date Printed :  
5. Escrow #:

TR#	Bill ID	Amount Paid
1	2017.101648	-17,350.87
2	2017.101648	2,171.69
3	2017.3086	15,179.18

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

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