



MARION COUNTY BOARD OF COMMISSIONERS

Board Session Agenda Review Form

Meeting date: December 12, 2018

Department: Tax Office Agenda Planning Date: 12/6/18 Time required: 15 min.

Audio/Visual aids

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

Department Head Signature: Rex Weisner

TITLE: Property tax refund for King Plaza of Portland LLC

Issue, Description & Background: The taxpayer paid taxes to the wrong county - he intended to send this payment to Multnomah County instead. The tax payment was attributed to account R106019 for the 2018 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 is \$39,961.47. 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 \$39,961.47.

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

Options for Consideration: 1. Authorize the property tax refund to King Plaza of Portland 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 King Plaza of Portland LLC at this time.

List of attachments: 1. Property tax petition for refund of King Plaza of Portland LLC, with supporting documentation. 2. Board Order.

Presenter: Natasha McVey, Tax Collector

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

Copies to: Natasha McVey, NMcvvey@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. R106019, 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. R106019 in the amount indicated on the petition.

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

MARION COUNTY BOARD OF COMMISSIONERS

\_\_\_\_\_  
Chair

\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Commissioner

Tax Account: **R106019**

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

**REFUND PETITION**

**PETITIONER:** KING PLAZA OF PORTLAND LLC  
2805 SE 111TH AVE  
PORTLAND, OR 97266

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
R106019	2018	\$39,961.47		\$39,961.47

**REASON FOR REFUND:**

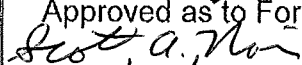
See Attached File. This refund is the result of a taxpayer error. This payment was meant for Multnomah County.

**TOTAL REFUND REQUESTED:** \$39,961.47

Signed: See Attached File

Petition verified and refund recommended:

  
\_\_\_\_\_, Marion County Tax Collection Dept. Date: 11/27/18

Approved as to Form  
  
11/29/18  
Legal Counsel

Account Number: **R106019**

**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**

DON, ALEX  
1641 OLYMPUS AVE  
HACIENDA HEIGHTS, CA 91745

Account: R106019  
Prop. Owner: CHAVEZ, JULIAN BARTOLO &  
Prop. Location: 154 BRADLEY ST - WOODBURN, OR 97071  
Map Tax Lot: 051W18CA06500

Refund due for overpayment on 2018 REAL property taxes (ORS 311.806).

Cause of overage: OVERPAYMENT

Amount of overage: \$39,961.47

Date of petition: 11/26/18

**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** \_\_\_\_\_ 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.

R106019

PropertyTax - Fwd: Regarding property tax paymnet refund

From: Alex Don <alex\_don@msn.com>  
To: "propertytax@co.marion.or.us" <propertytax@co.marion.or.us>  
Date: 11/27/2018 2:13 PM  
Subject: Fwd: Regarding property tax paymnet refund

RECEIVED

NOV 27 2018

MARION COUNTY  
TAX COLLECTOR

Dear Natasha

Thank you for your phone call at last Friday to tell me I was make a mistake that I did send property tax payment to wrong county. At this situation I would like to get full refund for all three payments. The first payment amount is USD 39961.47, the second payment amount is USD 3248.23, the third payment amount is USD 889.02. Please issue all three refund checks to King Plaza Of Portland, LLC.that mailing address is 2805 SE 111th Ave, Portland OR 97266, ATTN to Ms. Shelly Chan. Contact number is 971-506-8118. Once again thank you for your help.

Best Wish

Alex

\*\*\*\*\*

This message has been scanned for virus content by Symantec Anti-Virus, and is believed to be clean. Viruses are often contained in attachments - Email with specific attachment types are automatically deleted. If you need to receive one of these attachments contact Marion County IT for assistance.

\*\*\*\*\*

RFP

Property: R106019

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

Page 1 of 1

Printed at: 12:09pm 11/26/18

Owner Address:

CHAVEZ, JULIAN BARTOLO & (630706)  
DE BARTOLO, ROSA LOPEZ  
154 BRADLEY ST  
WOODBURN, OR 97071

Property: R106019 051W18CA06500 10303035  
Lender : CLG-CMM (8888039644043)  
BRADLEYS ADD WOODBURN LOT 36.

Situs Address:

154 BRADLEY ST  
WOODBURN, OR 97071

INTEREST AND DISCOUNTS BASED ON A PAYMENT DATE ON OR BEFORE 12/15/2018

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

Certified Values for:2018

Land Value: \$47,500  
Improvement Value: \$120,860  
LSU Market Value : \$0  
LSU Use Value : \$0  
Real Market Value: \$168,360  
M50 Assd Value : \$59,740

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

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

ID#	Refund ID	Payee Name	Ref Code	Overage	Ref Int	Refund Due
1.	2018.1902	DON,ALEX	OP	39,961.47	0.00	39,961.47

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

- - Property Payment Summary (R106019) - -

With Reversals

051W18CA06500 CHAVEZ, JULIAN BARTOLO &  
BRADLEYS ADD WOODBURN LOT 36.

24.	15	CLG1113	11988700.1	709.32	<21.94>	709.32	11/13/15
-----							
		Bill 2016.151854		Levied Tax: 1,093.41			
#	Yr Batch	Receipt		Tax	Int/Disc	Amount Paid	DatePaid
25.	16	CLG1114	12121142.1	1,060.61	<32.80>	1,060.61	11/14/16
-----							
		Bill 2017.152059		Levied Tax: 1,126.94			
#	Yr Batch	Receipt		Tax	Int/Disc	Amount Paid	DatePaid
26.	17	CLG1114	12253122.1	1,093.13	<33.81>	1,093.13	11/14/17
-----							
		Bill 2018.152350		Levied Tax: 1,161.09			
#	Yr Batch	Receipt		Tax	Int/Disc	Amount Paid	DatePaid
27.	18	CLG1109	12380210.1	1,126.26	<34.83>	1,126.26	11/09/18
28.	OP	OPC1114	12418247.1			39,961.47	11/13/18
*** End of List ***							

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

