

MARION COUNTY BOARD OF COMMISSIONERS

# Board Session Agenda Review Form

Meeting date:	December 12, 2018				0,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Department:	Tax Office	Agenda Planning Date:	12/6/18	Time required:	15 min.
Audio/Vis	ual aids				
Contact:	Natasha McVey, Tax Collector	Phone:	ext. 2244		
Department Head Signature: Ref Weisner					

TITLE	Property tax refund for Nordstrom Inc.
Issue, Description & Background	The taxpayer requested an account review on account R89157 for the 2018 tax year, and as a result, the Assessor agreed to reduce the real market value of the account such that the real market value became the new assessed value. 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 \$59,338.92. 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 12/15/18) is \$59,338.92.
Impacts to Department & External Agencies	None, beyond the processing of the refund itself.
Options for Consideration:	1. Authorize the property tax refund to Nordstrom Inc., 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 Nordstrom Inc. at this time.
List of attachments:	<ol> <li>Property tax petition for refund of Nordstrom Inc., with supporting documentation.</li> <li>Board Order.</li> </ol>
Presenter:	Natasha McVey, Tax Collector

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

Copies to:

Natasha McVey, NMcVey@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. R89157, 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. R89157 in the amount indicated on the petition.

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

MARION COUNTY BOARD OF COMMISSIONERS

Chair

Commissioner

Commissioner

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

## **REFUND PETITION**

## PETITIONER: NORDSTROM INC PO BOX 2229 SEATTLE, WA 98111

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

Tax	Tax	Tax	Interest through	Refund
Account	Year	Amount	12/15/18	Amount
R89157	2018	\$58,751.41	\$ 587.51	\$59,338.92

#### **REASON FOR REFUND:**

See Attached File. This refund is the result of an Appraiser Review (T18-006), reducing the RMV/AV.

#### TOTAL REFUND REQUESTED: \$59,338.92

Signed: See Attached File

	Petition verified and refund recommended:
<u>_</u>	Approved as to Form Score G. Mon In[29]18 Legal Counsel

.

## Account Number: R89157

#### 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**

NORDSTROM INC PO BOX 2229 SEATTLE, WA 98111

Account:	R89157
Prop. Owner:	NORDSTROM INC
Prop. Location:	420 CENTER ST NE - SALEM, OR 97301
Map Tax Lot:	073W22DC05100

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

Cause of overage: ADJUSTMENT TO TAX ROLL Amount of overage: \$58,751.41 Date of petition: 11/28/18

#### **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.

	<b>REFUND TO OWNER</b>		
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.

\*\*\* Marion County OTC Account Summary \*\*\* Page 1 of 1 Printed at: 11:55am 11/27/18

Property: R89157

Owner Address: NORDSTROM INC (253296) ATTN TAX DEPT PO BOX 2229 SEATTLE, WA 98111

Property: R89157 073W22DC05100 92401970 / SALEM, BLOCK 23, LOT 1, ACRES 0.685

Situs Address: 420 CENTER ST NE SALEM, OR 97301

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

## \*\*\* Fees, Bills & Refunds \*\*\*

ID#	Bill ID	Levied Tax	Tax Paid	Interest	Amount Paid	Date Paid
1.	1995,74826 0	102,697.86	99,616.92	<3,080.94>	99,616.92	11/15/95
2.	1996,75288 0	104,375,09	101,243.84	<3,131.25>	101,243.84	11/15/96
з.	1997.77680 0	99,934.25	96,936.22	<2,998.03>	96,936.22	12/12/97
4.	1998.105731 0	100,151.76	97,147.21	<3,004.55>	97,147.21	11/15/98
5,	1999,105566 1	107,983,36	104,743.86	<3,239.50>	104,743.86	11/15/99
б,	2000.104534 0	109,048,12	105,776.68	<3,271.44>	105,776.68	11/15/00
7.	2001.95242 0	112,542.16	109,165.90	<3,376.26>	109,165.90	11/14/01
8.	2002,95215 0	116,059.50	112,577.71	<3,481.79>	112,577.71	11/12/02
9,	2003,96226 0	118,929.68	115,361.79	<3,567.89>	115,361.79	11/17/03
10.	2004.196784 0	124,713.51	120,972.10	<3,741.41>	120,972.10	11/15/04
11.	2005,163282 0	123,013.01	119,322.62	<3,690.39>	119,322.62	11/07/05
12.	2006,164338 0	126,696.61	122,895.71	<3,800.90>	122,895.71	11/14/06
13,	2007,189955 0	128,799.42	124,935.44	<3,863,98>	124,935.44	11/13/07
14.	2008,210071 0	133,004,61	129,014.47	<3,990.14>	129,014.47	11/13/08
15.	2009,210656 0	140,978.83	136,749.47	<4,229.36>	136,749.47	11/12/09
16.	2010.211434 0	142,570.70	138,293.58	<4,277.12>	138,293.58	11/12/10
17.	2011.211789 0	147,948.99	143,510.52	<4,438.47>	143,510.52	11/14/11
18.	2012.211755 0	154,009.52	149,389.23	<4,620.29>	149,389.23	11/13/12
19.	2013.211829 0	157,266.12	152,548.14	<4,717.98>	152,548.14	11/12/13
20,	2014,211986 0	156,639.20	151,940.02	<4,699.18>	151,940.02	11/17/14
21.	2015,212017 0	161,748.80	156,896.34	<4,852.46>	156,896,34	11/13/15
22.	2016,212259 0	157,041.80	152,330.55	<4,711.25>	152,330.55	11/15/16
23.	2017,212640 0	159,388.58	154,606.92	<4,781.66>	154,606.92	11/15/17
ID#	Bill ID	Levied Tax	Tax Paid		Amount Paid	Date Paid
24,	Current Taxe	es for bill 2	018,213033,	Modify 1, I	evied tax of	
	1/3 Nov 15	39,378.86	39,378.86		39,378.86	11/15/18
	2/3 Feb 15	39,378.85	37,803.70	<1,575.15>	37,803.70	11/15/18
	3/3 May 15	39,378.85	37,409.90	<1,968.95>	37,409.90	11/15/18
		Total Paid:	114,592.46	<3,544.10>	114,592.46	
	***			operty Recor		
ID#	Refund ID	Payee Name	Ref	Code Over	5	
				*****		

25. 2018,2392 LOCKBOX COR 58,751.41 587.51 59,338.92

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

08:26 AM 11/28/2018

Property Payment Su	mmary (R89157)				
	•	With Reve	rsals		
073W22DC05100 NORDSTROM INC					
SALEM, BLOCK 23, LOT 1, ACRES 0.685					
24, 16 USB1116 12160577.1 152,330.55	<4,711.25>	152,330.55	11/15/16		
$p_{11} = 2017 - 212640$ Toylod Toyl, 159					
Bill 2017.212640 Levied Tax: 159		Amount Daid	DatePaid		
# Yr Batch Receipt Tax					
25. 17 USB1117 12300999.1 154,606.92	<4,781.66>	154,606.92	11/15/1/		
Bill 2018,213033 Levied Tax: 178	,705.02				
	Int/Disc	Amount Paid	DatePaid		
26. 18 USB1120 12439370.1 173,343.87	<5,361.15>	173,343.87	11/15/18		
27, 18 2018COR 12447575.1 <173,343.87>	5,361.15	<173,343.87>	11/15/18		
28. 18 2018COR 12447575.2 114,592.46	<3,544.10>	114,592.46	11/15/18		
29, OP 2018COR 12447575.3	·	58,751.41	11/27/18		
Modified 11/27/18 - Corrected Tax 118,136.56					
18 TOTAL TAX PAID 2018 114,592.46					
*** End of List ***					
Enter 'S' to Show without reversals, "#" to view Receipt, scroll command,					
Enter 5 to bhow without it verbails, # to view Receipt, before command,					

\_\_\_\_\_

or <RET> to Exit:

- - Receipt Maintenance (12447575) - -

Receipt ID: 12447575	Date Paid : 11/27/18
1. Pay Method:	Batch ID : 2018COR67
<pre>2. Payer Name: LOCKBOX</pre>	Posting Date : 11/27/18
Address 1:	Distributed : 11/30/18
Address 2:	Amount Paid : \$0.00
Address 3:	Amt. Tendered:
City, ST Zip:	Date Printed :
3. Receipt Cd:	5. Escrow #:
4. Comment : Property/Owner/Legal Property ID: R89157 073W22DC05100 NORDSTROM INC SALEM, BLOCK 23, LOT 1, ACRES 0.685	TR# Bill ID Amount Paid 1 2018.213033 -173,343.87 2 2018.213033 114,592,46 3 2018.2392 58,751.41

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

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