



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 Summit Salem LLC

**Issue, Description & Background** The Assessor made a clerical error on account R54493 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 \$16,994.40. 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 \$16,994.40.

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

**Options for Consideration:** 1. Authorize the property tax refund to Summit Salem 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 Summit Salem LLC at this time.

**List of attachments:** 1. Property tax petition for refund of Summit Salem 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, 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. R54493, 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. R54493 in the amount indicated on the petition.

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

MARION COUNTY BOARD OF COMMISSIONERS

\_\_\_\_\_  
Chair

\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Commissioner

Tax Account: **R54493**

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

**REFUND PETITION**

**PETITIONER:** SUMMIT SALEM LLC  
C/O SUMMIT HEALTHCARE REIT INC  
2 SOUTH POINTE DR #100  
LAKE FOREST, CA 92630

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
R54493	2018	\$16,994.40	\$ .00	\$16,994.40

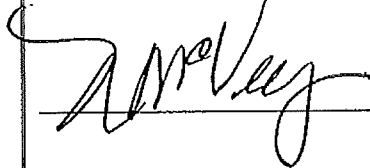
**REASON FOR REFUND:**

See Attached File. This refund is the result of a clerical error by the Assessor's office re: the Law Enforcement fee. Fee changed to COML acreage VS unit count.

**TOTAL REFUND REQUESTED:** \$16,994.40

Signed: See Attached File

Petition verified and refund recommended:



\_\_\_\_\_, Marion County Tax Collection Dept. Date: 11/29/18

Approved as to Form  
*Scott A. Nois*  
11/29/18  
Legal Counsel

Account Number: **R54493**

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**

SUMMIT SALEM LLC  
C/O SUMMIT HEALTHCARE REIT INC  
2 SOUTH POINTE DR #100  
LAKE FOREST, CA 92630

Account: R54493  
Prop. Owner: SUMMIT SALEM LLC  
Prop. Location: 309 LANCASTER DR NE - SALEM, OR 97301  
Map Tax Lot: 072W30CB01100

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

Cause of overage: ADJUSTMENT TO TAX ROLL

Amount of overage: \$16,994.40

Date of petition: 11/29/18

**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: R54493

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

Page 1 of 1

Printed at: 09:24am 11/29/18

Owner Address:

SUMMIT SALEM LLC (624891)  
C/O SUMMIT HEALTHCARE REIT INC  
ATTN: KENT EIKANAS  
2 SOUTH POINTE DR #100  
LAKE FOREST, CA 92630

Property: R54493 072W30CB01100 92431213  
Lender : NTS-NTS (7400375)  
MARION GARDENS FR LOT 6

Situs Address:

309 LANCASTER DR NE  
SALEM, OR 97301

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

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

Certified Values for: 2018

Land Value:	\$1,092,480
Improvement Value:	\$2,619,680
LSU Market Value :	\$0
LSU Use Value :	\$0
Real Market Value:	\$3,712,160
M50 Assd Value :	\$2,961,810

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

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

ID#	Refund ID	Payee Name	Ref Code	Overage	Ref Int	Refund Due
1.	2018.2049	NATIONAL TAX SEARCH	COR	16,994.40	0.00	16,994.40

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

## - - Property Payment Summary (R54493) - -

With Reversals

072W30CB01100 SUMMIT SALEM LLC  
MARION GARDENS FR LOT 6

#	Yr	Batch	Receipt	Tax	Int/Disc	Amount Paid	DatePaid
33.	16	ADG1109	12112118.1	38,117.18	<1,178.88>	38,117.18	11/09/16

-----  
Bill 2017.227324 Levied Tax: 41,123.81

#	Yr	Batch	Receipt	Tax	Int/Disc	Amount Paid	DatePaid
34.	17	TM11021	12225543.1	39,890.10	<1,233.71>	39,890.10	11/02/17
35.	OP	CLG1114	12269351.1			39,890.10	11/14/17
36.	RF	RFND010	12316891.1			<39,890.10>	01/02/18

-----  
Bill 2018.227710 Levied Tax: 63,857.02  
Modified 11/08/18 - Corrected Tax 46,337.02

#	Yr	Batch	Receipt	Tax	Int/Disc	Amount Paid	DatePaid
37.	18	DAT1119	12430998.1	44,946.91	<1,390.11>	44,946.91	11/15/18
38.	OP	DAT1119	12430998.2			16,994.40	11/15/18

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

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

- - Receipt Maintenance (12430998) - -

Receipt ID: 12430998	Date Paid : 11/15/18
1. Pay Method: '	Batch ID : DAT111918
2. Payer Name: NTS - NATIONAL TAX SEARCH	Posting Date : 11/19/18
Address 1: 130 S JEFFERSON ST STE 300	Distributed : 11/26/18
Address 2:	Amount Paid : \$61,941.31
Address 3:	Amt. Tendered:
City, ST Zip: CHICAGO, IL 60661	Date Printed :
3. Receipt Cd:	5. Escrow #:
4. Comment : LOAN 7400375	
Property/Owner/Legal	TR# Bill ID Amount Paid
Property ID: R54493 072W30CB01100	1 2018.227710 44,946.91
SUMMIT SALEM LLC	2 2018.2049 16,994.40
MARION GARDENS FR LOT 6	

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

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

---