



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 T-Mobile USA Inc.

Issue, Description & Background The Assessor made a clerical error on account P324260 for the 2018 tax year. The adjusted tax statement and taxpayer's payment crossed in the mail. ORS 311.806(1) requires the county governing body to issue refunds in situations like this. The total amount of the refund due is \$23,001.63. 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 \$23,001.63.

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

Options for Consideration: 1. Authorize the property tax refund to T-Mobile USA 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 T-Mobile USA Inc. at this time.

List of attachments: 1. Property tax petition for refund of T-Mobile USA Inc., 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. P324260, 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. P324260 in the amount indicated on the petition.

DATED this _____ day of _____ 20____.

MARION COUNTY BOARD OF COMMISSIONERS

Chair

Commissioner

Commissioner

Tax Account: **P324260**

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

REFUND PETITION

PETITIONER: T-MOBILE USA INC
ATTN TAX DEPT
12920 SE 38TH ST
BELLEVUE, WA 98006

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	Refund Amount
P324260	2018	\$23,001.63	\$.00	\$23,001.63

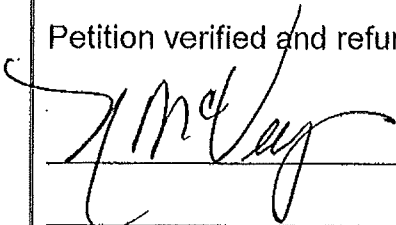
REASON FOR REFUND:

See Attached File. This refund is the result of a clerical error by the Assessor's office. An adjusted statement was sent to the owners, but it was sent on the same day their check was issued/mailed to us.

TOTAL REFUND REQUESTED: \$23,001.63

Signed: See Attached File

Petition verified and refund recommended:



_____, Marion County Tax Collection Dept. Date: 11/28/18

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

Account Number: P324260

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

T-MOBILE USA INC
ATTN TAX DEPT
12920 SE 38TH ST
BELLEVUE, WA 98006

Account: P324260
Prop. Owner: T-MOBILE USA INC
Prop. Location: 4080 27TH CT SE - SALEM, OR 97302
Map Tax Lot: 083W12B 00603

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

Cause of overage: OVERPAYMENT
Amount of overage: \$23,001.63
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.

REFUND TO OWNER

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.

Property: P324260

*** Marion County OTC Account Summary ***

Printed at: 10:54am 11/28/18

Owner Address:

T-MOBILE USA INC (479480)
ATTN TAX DEPT
12920 SE 38TH ST
BELLEVUE, WA 98006

Property: P324260 083W12B 00603 92401960
THIS IS NOT A UTILITY ACCOUNT, SEE
EVENTS FOR ADD'L EXPLANATION

Situs Address:

4080 27TH CT SE
SALEM, OR 97302

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

*** Certified Values ***

Certified Values for:2018

Real Market Value: \$3,875,039
M50 Assd Value : \$3,875,039

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

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

ID#	Refund ID	Payee Name	Ref Code	Overage	Ref Int	Refund Due
1.	2018.2009	LOCKBOX	OP	23,001.63	0.00	23,001.63

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

Boc

- - Property Payment Summary (P324260) - -

With Reversals

083W12B 00603 T-MOBILE USA INC

THIS IS NOT A UTILITY ACCOUNT, SEE EVENTS FOR ADD'L EXPLANATION

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Bill 2016.211634          Levied Tax: 70,688.89
#  Yr Batch      Receipt      Tax      Int/Disc      Amount Paid      DatePaid
24. 16 USB1028   12082711.1   68,568.22   <2,120.67>    68,568.22    10/27/16
-----
Bill 2017.212011          Levied Tax: 72,707.75
#  Yr Batch      Receipt      Tax      Int/Disc      Amount Paid      DatePaid
25. 17 USB1115   12289570.1   70,526.52   <2,181.23>    70,526.52    11/14/17
-----
Bill 2018.212420          Levied Tax: 98,618.70
                          Modified 11/08/18 - Corrected Tax 74,905.68
#  Yr Batch      Receipt      Tax      Int/Disc      Amount Paid      DatePaid
26. 18 USB1116   12428009.1   72,658.51   <2,247.17>    72,658.51    11/15/18
27. 0P USB1116   12428009.2                   23,001.63    11/15/18
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*** End of List ***

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

- - Receipt Maintenance (12428009) - -

Receipt ID: 12428009
1. Pay Method: LB0017
2. Payer Name: LOCKBOX
Address 1:
Address 2:
Address 3:
City, ST Zip:
3. Receipt Cd:
4. Comment :
Property/Owner/Legal
Property ID: P324260 083W12B 00603
T-MOBILE USA INC
THIS IS NOT A UTILITY ACCOUNT, SEE EVENTS FOR ADD'

Date Paid : 11/15/18
Batch ID : USB111618
Posting Date : 11/16/18
Distributed : 11/19/18
Amount Paid : \$95,660.14
Amt. Tendered:
Date Printed :
5. Escrow #:

TR#	Bill ID	Amount Paid
1	2018.212420	72,658.51
2	2018.2009	23,001.63

*** End of Display ***

Enter Field#, 'P'-Print Receipt, 'U'-Print Receipt & Summary,
'V'-Reverse Receipt, 'D'-Pynt Table, or <RET> to Exit: _