



MARION COUNTY BOARD OF COMMISSIONERS

Board Session Agenda Review Form

Meeting date: April 30, 2025

Department: Tax Office

Title:

Property tax refund for State Investments LLC

Management Update/Work Session Date: _____

Audio/Visual aids ☐

Time Required: 15 min.

Contact: Austin Fowler, Tax Collector

Phone: ext. 2244

Requested Action:

Approve an order authorizing a property tax refund for State Investments LLC.

Issue, Description
& Background:

The Assessor settled a property tax exemption case for an exempt entity located in taxpayer's building. Taxpayer paid the full tax bill before the tax exemption case was resolved. 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 \$49,774.54. The Board has delegated authority to issue tax refunds under \$20,000 to the tax collector; all others must go to the Board for approval.

Financial Impacts:

The amount of the refund (with interest through 4/30/25) is \$49,774.54.

Impacts to Department
& External Agencies:

None, beyond the processing of the refund itself.

List of attachments:

1. Property tax petition for refund of State Investments LLC, with supporting documentation. 2. Board Order.

Presenter:

Austin Fowler, Tax Collector

Department Head
Signature:

Natasha McVey

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. 573567, 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. 573567 in the amount indicated on the petition.

DATED this _____ day of _____, 20____.

MARION COUNTY BOARD OF COMMISSIONERS

Chair

Commissioner

Commissioner



Tax Account: **573567**

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

REFUND PETITION

PETITIONER: STATE INVESTMENTS LLC
PO BOX 2099
SALEM OR 97308

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 04/30/2025	Refund Amount
573567	2024-25	\$47,404.32	\$2,370.22	\$49,774.54

REASON FOR REFUND:

THE PAC COMMUNITY CENTER V MARION COUNTY ASSESSOR JUDGEMENT OF STIPULATION 2/27/2025, TC-MD 240585G, TCR-MD 20B, THE PARTIES STIPULATE THAT PLAINTIFF IS ENTITLED TO EXEMPTION OF ASSESSOR'S ACCOUNT NUMBER 573567 PER ORS 307.130 F

Signed: See Attached File

Petition verified and refund recommended:

JM Vay, Marion County Tax Collection Dept. Date 3/28/2025

Approved as to Form
Scott A. Han
4/11/25
Legal Counsel

Marion County Tax Collector **Refund #13496 Summary**

Account # 573567 Roll R Code Area 24960

Tax Id 573567

Owner
 STATE INVESTMENTS LLC
 PO BOX 2099
 SALEM OR 97308

Payee
 STATE INVESTMENTS LLC
 PO BOX 2099
 SALEM OR 97308

Lender

Situs 3547 FAIRVIEW IND DR SE SALEM OR 97302

Reason OREGON TAX COURT

Refund Details

Year	Refund Amount	Refund Interest	Refund Total
2024	\$47,404.32	\$2,370.22	\$49,774.54
Total	\$47,404.32	\$2,370.22	\$49,774.54

Check # **Comment** OREGON TAX COURT-LUMEN; 2024-25 PROP TAXES

Tax History

Year	Tax Type	Total Due	Current Due	Original Due	Due Date
2024	ADVALOREM	(\$48,870.43)	(\$48,870.43)	\$32,333.71	15-Nov-2024
Balance As Of 3/28/2025		(\$48,870.43)			

Tax Adjustments

Year	Discount	Adv Interest	Tax Credit
2024	(\$1,466.11)	\$0.00	\$48,870.43

Payment History

R #	Year	Date	Payer	Amount
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Comments BOC; 311.205 2025-26 FOR 2024-25 TC-MD 240585G THE PAC
 COMMUNITY CENTER V MARION COUNTY ASSESSOR JUDGEMENT
 OF STIPULATON 2/27/2025, TCR-MD 20B, THE PARITIES STIPULATE
 THAT PLAINTIFF IS ENTITLED TO EXEMPTION OF ASSESSOR'S
 ACCOUNT NUMBER 573567 PER ORS 307.130 F

MARION COUNTY TAX COLLECTOR

Tax Voucher Listing

Tax Account # 573567	Property ID 24960 083W020000800
Account Status A	Situs Address
Roll Type Real	3547 FAIRVIEW IND DR SE SALEM OR 97302
STATE INVESTMENTS LLC	
PO BOX 2099	
SALEM OR 97308	

Assessment and Transaction Information				Tax Detail Information	
Assess Trans #	4639210			Tax Trans #	4639210
Created By:	smckinney			Completed Date	03/21/2025 By mshuey
				Year	2024
	Previous	New	Change	Trans Info	ADVALOREM IMPOSED MAGISTRATE - ORS 311-205
Code Area	24960	24960		Tax Change	(\$48,870.43)
AV	4,135,830	1,689,750	(2,446,080)	Discount	\$0.00
M5	4,458,350	1,689,750	(2,768,600)	Interest	\$0.00
SA	0	0	0	State Interest	\$0.00
RFPD	4,135,830	1,689,750	(2,446,080)	Interest Paid	\$0.00
Exempt	0	0	0	Payment Received	\$0.00
Tax Amount	\$81,204.14	\$32,333.71	(\$48,870.43)	Remarks	
Comments					
311.205 2025-26 FOR 2024-25 TC-MD 240585G THE PAC COMMUNITY CENTER V MARION COUNTY ASSESSOR JUDGEMENT OF STIPULATON 2/27/2025, TCR-MD 20B, THE PARITIES STIPULATE THAT PLANTIFF IS ENTITLED TO EXEMPTION OF ASSESSOR'S ACCOUNT NUMBER 573567 PER ORS 307.130 F				311.205 2025-26 for 2024-25 TC-MD 240585G THE PAC COMMUNITY CENTER v MARION COUNTY ASSESSOR JUDGEMENT OF STIPULATON 2/27/2025, TCR-MD 20B, THE PARITIES STIPULATE THAT PLANTIFF IS ENTITLED TO EXEMPTION OF ASSESSOR'S ACCOUNT NUMBER 573567 PER ORS 307.1	

SUMMARY OF TAX ACCOUNT
MARION COUNTY TAX COLLECTOR
P.O. BOX 2511
SALEM, OR 97308
(503) 588-5215

28-Mar-2025

STATE INVESTMENTS LLC
PO BOX 2099
SALEM OR 97308

Tax Account #	573567	Lender Name	
Account Status	A	Lender ID	
Roll Type	Real	Property ID	24960 LEGACY 1-81742031
Situs Address	3547 FAIRVIEW IND DR SE SALEM OR 97302	Interest To	Mar 28, 2025

Tax Summary

Tax Year	Total Due *	Taxes	Fees	Interest	Discount	Original Due	Due Date	Date Paid
2024	(\$48,870.43)	(\$48,870.43)	\$0.00	\$0.00	\$0.00	\$32,333.71	Nov 15, 2024	Dec 11, 2024
2023	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$78,809.25	Nov 15, 2023	Nov 22, 2023
2022	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$76,603.56	Nov 15, 2022	Nov 22, 2022
2021	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$73,249.15	Nov 15, 2021	Nov 15, 2021
2020	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$72,243.63	Nov 15, 2020	Nov 24, 2020
2019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$69,702.92	Nov 15, 2019	Nov 19, 2019
2018	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68,807.49	Nov 15, 2018	Nov 20, 2018
2017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$58,643.45	Nov 15, 2017	Nov 14, 2017
2016	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$57,207.87	Nov 15, 2016	Nov 21, 2016
2015	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$56,378.58	Nov 15, 2015	Nov 20, 2015
2014	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$54,466.63	Nov 15, 2014	Nov 19, 2014
2013	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$54,422.43	Nov 15, 2013	Nov 12, 2013
2012	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,535.92	Nov 15, 2012	Nov 14, 2012
2011	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$62,974.23	Nov 15, 2011	Nov 8, 2011
2010	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$60,411.41	Nov 15, 2010	Nov 4, 2010
2009	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$59,736.96	Nov 15, 2009	Nov 12, 2009
2008	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,340.47	Nov 15, 2008	Nov 12, 2008
2007	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$51,939.14	Nov 15, 2007	Nov 9, 2007
2006	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,005.29	Nov 15, 2006	Nov 16, 2006
2005	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,052.80	Nov 15, 2005	Nov 10, 2005
2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,294.46	Nov 15, 2004	Nov 19, 2004
2003	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$52,730.14	Nov 15, 2003	Nov 20, 2003
2002	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$51,457.58	Nov 15, 2002	Nov 20, 2002
2001	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$43,819.12	Nov 15, 2001	Nov 16, 2001
2000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$42,131.14	Nov 15, 2000	Nov 21, 2000
1999	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41,719.90	Nov 15, 1999	Nov 19, 1999
1998	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,694.25	Nov 15, 1998	Nov 18, 1998
1997	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,610.13	Dec 15, 1997	Aug 29, 1998
1996	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41,349.48	Nov 15, 1996	Aug 29, 1998
1995	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$59,440.11	Nov 15, 1995	Aug 29, 1998
Total	(\$48,870.43)	(\$48,870.43)	\$0.00	\$0.00	\$0.00	\$1,669,111.20		
Minimum Payments								
Due On			2/18/2025	\$0.00	3/28/2025	\$0.00		

* Taxes + Fees + Interest - Discount