



MARION COUNTY BOARD OF COMMISSIONERS

Board Session Agenda Review Form

Meeting date: May 14, 2025

Department: Tax Office

Title: Property tax refund for Herron Crossing LLC

Management Update/Work Session Date: _____ Audio/Visual aids

Time Required: 15 min. Contact: Austin Fowler, Tax Collector Phone: ext. 2244

Requested Action: Approve order authorizing property tax refund for Herron Crossing LLC.

Issue, Description & Background: Taxpayer appealed the value of account 327912 for the 2023 and 2024 tax years to Magistrate Division and the Assessor and Taxpayer stipulated to values that reduced the AV. 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 \$43,027.77. 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 5/15/25) is \$43,027.77.

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

List of attachments: 1. Property tax petition for refund of Herron Crossing 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. 327912, 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. 327912 in the amount indicated on the petition.

DATED this ____ day of _____, 20__.

MARION COUNTY BOARD OF COMMISSIONERS

Chair

Commissioner

Commissioner



Tax Account: **327912**

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

REFUND PETITION

PETITIONER: HERRON CROSSING LLC
C/O 203 SE PARK DR STE 230
VANCOUVER WA 98684

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 05/15/2025	Refund Amount
327912	2023-24 & 2024-25	\$37,868.85	\$5,158.92	\$43,027.77

REASON FOR REFUND:

CORRECT 2023-24 & 2024-25 PER STIPULATION AGREEMENT OF MAGISTRATE APPEAL #240231G RMV & AV ALLOCATED BETWEEN THE CODE AREAS (327912/90010 & 327913/24010)

Signed: See Attached File

Petition verified and refund recommended:

[Signature], Marion County Tax Collection Dept. Date 4/21/2025

Approved as to Form
[Signature]
4/22/25
Legal Counsel

**IN THE OREGON TAX COURT
MAGISTRATE DIVISION**

Herron Crossing LLC

327912

Name(s) Plaintiff(s),

versus

Marion COUNTY ASSESSOR,
AND/OR

DEPARTMENT OF REVENUE,
State of Oregon,
Defendant(s).

Case No. _____ (for court use only)

AUTHORIZATION TO REPRESENT

Individual persons who represent themselves, including those who act as trustees of a trust or personal representatives of an estate, may appear before the Magistrate Division of the Oregon Tax Court without completing this form. A taxpayer who designates a representative must complete this form unless the chosen representative is qualified to practice law in Oregon. A taxpayer that is an entity, such as a business or a nonprofit organization, must designate a representative. See TCR-MD 1 E.

Please check the designation below that applies to your authorized representative(s):

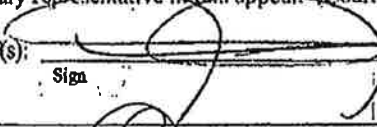
- | | | |
|-------------------------------------|--------------------------|--|
| Primary | Secondary | |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | A person qualified to practice public accountancy in Oregon (includes CPAs and other licensed accountants) |
| <input type="checkbox"/> | <input type="checkbox"/> | A person qualified to practice law or public accountancy in a state other than Oregon |
| <input type="checkbox"/> | <input type="checkbox"/> | An Oregon licensed tax consultant |
| <input type="checkbox"/> | <input type="checkbox"/> | An Oregon licensed real estate broker or state certified, licensed, or registered appraiser |
| <input type="checkbox"/> | <input type="checkbox"/> | A partner designated as the tax matters partner (partnerships only) |
| <input type="checkbox"/> | <input type="checkbox"/> | A shareholder designated as the tax matters shareholder (S corporations only) |
| <input type="checkbox"/> | <input type="checkbox"/> | An employee of the taxpayer regularly employed by the taxpayer in tax matters |
| <input type="checkbox"/> | <input type="checkbox"/> | A designated representative of a nonprofit organization or an organization exempt from taxation |
| <input type="checkbox"/> | <input type="checkbox"/> | A spouse, child who has arrived at the age of majority, or parent of the named party |
| <input type="checkbox"/> | <input type="checkbox"/> | Other: _____ |

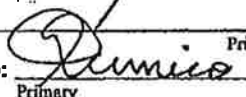
Permission to appear as a representative in the Magistrate Division does not remove the responsibility of persons subject to regulatory agencies to comply with the rules of those regulatory agencies.

NOTE: Taxpayers are bound by the things their representatives do and fail to do. A taxpayer represented by someone other than an attorney is bound by all things done by the authorized representative, and may not thereafter claim any proceeding was legally defective because the taxpayer was not represented by an attorney. ORS 305.230(3).

Primary Representative: Gregory A. Damico is authorized to represent the above-named plaintiff(s) as primary representative in this appeal. (Court communications will be directed to the primary representative.)

Secondary Representative: _____ is authorized to represent the above-named plaintiff(s) as secondary representative in this appeal. (Court communications will be directed to the primary representative.)

Signature of Plaintiff(s):  Terence Blackburn - Owner Date 4/17/24

Signature of Representative(s):  Damico, 4/19/2024

Primary Representative's Information:	Secondary Representative's Information:
Printed Name <u>Gregory A. Damico</u>	Printed Name _____
Mailing Address <u>203 SE Park Plaza Drive, Ste 230</u>	Mailing Address _____
City, State, ZIP <u>Vancouver, WA 98684</u>	City, State, ZIP _____
Phone <u>(360) 750-6884</u> Fax <u>(360) 750-7268</u>	Phone _____ Fax _____
Email* <u>appeals@taxadvisorscpa.com</u>	Email* _____

*Notices of Proceedings will be sent by email. Please adjust your email filters to allow emails from: hearing_scheduled@ojd.state.or.us; Court_Notification@ojd.state.or.us; Hearing_Rescheduled@ojd.state.or.us; Hearing_CANCELED@ojd.state.or.us; Judgment@ojd.state.or.us; and efilingmail@tylerhost.net.

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

21-Apr-2025

HERRON CROSSING LLC
 360 BELMONT ST NE
 SALEM OR 97301

Tax Account #	327912	Lender Name	
Account Status	A	Lender ID	
Roll Type	Real	Property ID	90010 082W17 00400
Situs Address	5465 TURNER RD SE SALEM OR 97317	Interest To	Apr 21, 2025

Tax Summary

Tax Year	Total Duc *	Taxes	Fees	Interest	Discount	Original Due	Due Date	Date Paid
2024	(\$12,368.30)	(\$12,368.30)	\$0.00	\$0.00	\$0.00	\$48,133.11	Nov 15, 2024	Feb 12, 2025
2023	(\$22,657.77)	(\$22,657.77)	\$0.00	\$0.00	\$0.00	\$46,626.32	Nov 15, 2023	May 16, 2024
Total	(\$35,026.07)	(\$35,026.07)	\$0.00	\$0.00	\$0.00	\$94,759.43		
Minimum Payments Due On			2/18/2025	(\$22,657.77)	4/21/2025	\$0.00		

* Taxes + Fees + Interest - Discount

MARION COUNTY, OREGON
 REAL PROPERTY DESCRIPTION
 CODE: 90010 PCL: 401 ACRES: 158.34
 MAP: 082W170000400
 LEGAL:
 SITUS: 5465 TURNER RD SE SALEM

2024-25 PROPERTY TAX STATEMENT

MARION COUNTY TAX COLLECTOR
 555 COURT ST NE, RM 2242
 SALEM, OR 97301
 (503) 588-5215

JULY 1, 2024 TO JUNE 30, 2025

TAX ACCOUNT NO.

327912

Payment Due by November 15, 2024

HERRON CROSSING LLC
 360 BELMONT ST NE
 SALEM OR 97301

VALUES:	LAST YEAR	THIS YEAR
LAND	5,170,000	5,170,000
STRUCTURES	0	0
TOTAL RMV	5,170,000	5,170,000
TAXABLE ASSESSED VALUE	2,574,660	2,651,890
TAX LEVIED	46,626.32	48,133.11

QUESTIONS ABOUT THE ASSESSED VALUE? CONTACT THE ASSESSOR'S OFFICE: (503) 588-5144.

*** CORRECTED STATEMENT ***

IF A MORTGAGE CO. PAYS YOUR TAXES THEN THIS STATEMENT IS ONLY FOR YOUR RECORDS
 REFUNDS FOR DUPLICATE PAYMENTS MAY TAKE SEVERAL MONTHS TO PROCESS

Paystation[®] When it's time to pay your bills
 You can also pay Online: www.co.marion.or.us/AO/TAX
 Or by Phone: 1-877-254-7870
 Paystation, the service provider, charges a fee of 3% for credit or debit cards and \$1.70 for electronic checks.

Payment Schedule	11/15/24	02/18/25	05/15/25	Savings
Full Payment	46,689.12	---	---	1,443.99
3% Discount	31,446.97	---	16,044.37	641.77
2/3 Payment	16,044.37	16,044.37	16,044.37	None
2% Discount				
1/3 Payment				
No Discount				

TOTAL DUE by 11/15/24
 (After 3% Discount and Prepayments and Including Any Delinquent Taxes) **\$46,689.12**

↑ Tear Here PLEASE INCLUDE THIS COUPON WITH YOUR PAYMENT -- NO STAPLES, PAPER CLIPS, OR TAPE Tear Here ↑

2024-2025 Marion County Real Property Taxes

SITUS: 5465 TURNER RD SE SALEM

ACRES: 158.34

TAX ACCOUNT NO.

327912

Payment Options Net Amount Due by November 15, 2024

Full Payment by 11/15/24 ... includes 3% Discount	46,689.12
2/3 Payment by 11/15/24 ... includes 2% Discount	31,446.97
1/3 Payment by 11/15/24 ... No Discount	16,044.37

Payment Due by November 15, 2024

Mailing Address Change on Back

1986 - 000001 - 4668912
 HERRON CROSSING LLC
 360 BELMONT ST NE
 SALEM OR 97301

MAKE CHECK PAYABLE TO:

MARION COUNTY TAX COLLECTOR
 PO BOX 2511
 SALEM OR 97308-2511

Enter Payment Amount
 \$ **PAID**
 Discount is Lost & Interest Applies After Due Date