



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 327913 for the 2023 tax year to Magistrate Division and the Assessor and Taxpayer stipulated to a value 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 \$33,132.28. 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 \$33,132.28.

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. 327913, 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. 327913 in the amount indicated on the petition.

DATED this _____ day of _____, 20__.

MARION COUNTY BOARD OF COMMISSIONERS

Chair

Commissioner

Commissioner



Tax Account: **327913**

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 PLAZA 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 5/15/25 | Refund Amount |
|-------------|----------|-------------|--------------------------|---------------|
| 327913 | 2023-24 | \$28,078.20 | \$5,054.08 | \$33,132.28 |

REASON FOR REFUND:

THIS REFUND IS THE RESULT OF THE STIPULATION OF MAGISTRATE APPEAL #240231G. A PORTION OF THE 2023-24 REFUND AMOUNT WAS USED TO PAY OFF THE BALANCE OF THE 2024-25 TAX YEAR, AFTER IT'S ROLL CORRECTION WAS COMPLETED.

Signed: See Attached File

Petition verified and refund recommended:

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

| |
|---|
| Approved as to Form <i>[Signature]</i> 4/22/25 Legal Counsel |
|---|

**IN THE OREGON TAX COURT
MAGISTRATE DIVISION**

Herron Crossing LLC

327913
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: _____ |

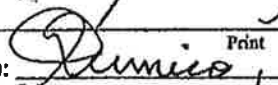
Permission to appear as a representative in the Magistrate Division does not remove the responsibility of persons subject to regulatory agencies to comply with the rules of those regulatory agencies.

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
Sign _____ Print _____ Title _____

Signature of Representative(s):  Damico, 4/19/2024
Sign _____ Print _____ Title _____ Date _____
Primary Secondary

| | |
|--|--|
| Primary Representative's Information: Printed Name <u>Gregory A. Damico</u> Mailing Address <u>203 SE Park Plaza Drive, Ste 230</u> City, State, ZIP <u>Vancouver, WA 98684</u> Phone <u>(360) 750-6884</u> Fax <u>(360) 750-7268</u> Email* <u>appeals@taxadvisorscpa.com</u> | Secondary Representative's Information: Printed Name _____ Mailing Address _____ City, State, ZIP _____ Phone _____ Fax _____ 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 efilngmail@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 # | 327913 | Lender Name | |
| Account Status | A | Lender ID | |
| Roll Type | Real | Property ID | 24010 082W17 00400 |
| Situs Address | 5465 TURNER RD SE SALEM OR 97317 | Interest To | Apr 21, 2025 |

Tax Summary

| Tax Year | Total Due * | Taxes | Fees | Interest | Discount | Original Due | Due Date | Date Paid |
|--------------|----------------------|----------------------|---------------|---------------|---------------|---------------------|--------------|--------------|
| 2024 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$98,751.10 | Nov 15, 2024 | Apr 21, 2025 |
| 2023 | (\$25,203.04) | (\$25,203.04) | \$0.00 | \$0.00 | \$0.00 | \$95,838.73 | Nov 15, 2023 | Apr 21, 2025 |
| Total | (\$25,203.04) | (\$25,203.04) | \$0.00 | \$0.00 | \$0.00 | \$194,589.83 | | |

Minimum Payments
 Due On

1/1/0001

* Taxes + Fees + Interest - Discount

MARION COUNTY, OREGON

2024-25 PROPERTY TAX STATEMENT

JULY 1, 2024 TO JUNE 30, 2025

REAL PROPERTY DESCRIPTION

MARION COUNTY TAX COLLECTOR

CODE: 24010 PCL: 401 ACRES: 232.16
MAP: 082W170000400
LEGAL:
SITUS: 5465 TURNER RD SE SALEM

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

TAX ACCOUNT NO.

327913

Payment Due by November 15, 2024

HERRON CROSSING LLC
360 BELMONT ST NE
SALEM OR 97301

Table with 3 columns: VALUES, LAST YEAR, THIS YEAR. Rows include LAND, STRUCTURES, TOTAL RMV, TAXABLE ASSESSED VALUE, TAX LEVIED.

Table of tax items and amounts: SALEM-KEIZER SCHOOL, WILLAMETTE REG ESD, CHEMEKETA COM COL, EDUCATION TOTAL, MARION COUNTY, SALEM, MARION SOIL & WTR, MC EXT & 4-H SERV DIST, REGIONAL LIBRARY, SALEM MASS TRANSIT, SALEM UR SPECIAL LEVY, SALEM URBAN RENEWAL AGENCY, GENERAL GOVT TOTAL, SALEM BONDS, SALEM-KEIZER SCH BONDS, CHEMEKETA COM COL BOND, BONDS - OTHER TOTAL.

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

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 table with columns: Payment Schedule, 11/15/24, 02/18/25, 05/15/25, Savings. Rows include Full Payment 3% Discount, 2/3 Payment 2% Discount, 1/3 Payment No Discount.

TOTAL DUE by 11/15/24 \$95,788.57
(After 3% Discount and Prepayments and Including Any Delinquent Taxes)

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: 232.16

TAX ACCOUNT NO.

327913

Payment Options Net Amount Due by November 15, 2024

Table of payment options: Full Payment by 11/15/24 includes 3% Discount 95,788.57; 2/3 Payment by 11/15/24 includes 2% Discount 64,517.39; 1/3 Payment by 11/15/24 No Discount 32,917.04.

Payment Due by November 15, 2024

Mailing Address Change on Back

1986 - 000002 - 9578857
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

