



MARION COUNTY BOARD OF COMMISSIONERS

Board Session Agenda Review Form

Meeting date: May 14, 2025

Department: Tax Office

Title: Property tax refund for OGSC Macys 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 OGSC Macys LLC

Issue, Description & Background: Taxpayer appealed the value of account 589030 for the 2024 tax year to PVAB which lowered the AV for the account. 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 \$29,953.29. 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 \$29,953.29.

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

List of attachments: 1. Property tax petition for refund of OGSC Macys 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. 589030, 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. 589030 in the amount indicated on the petition.

DATED this _____ day of _____, 20__.

MARION COUNTY BOARD OF COMMISSIONERS

Chair

Commissioner

Commissioner



Tax Account: **589030**

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

REFUND PETITION

PETITIONER: OGSC MACYS LLC
22150 SE TALLMAN LN
AMITY OR 97101

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
589030	2024-25	\$28,257.82	\$1,695.47	\$29,953.29

REASON FOR REFUND:

CORRECT 2024-25 PVAB #24-037 REDUCE RMV (IMPROVEMENTS) RESULTS IN REDUCTION OF AV. ACCOUNT IN ADJUDICATION THROUGH 2029 AND WILL COME OFF ADJUDICATION 2030 (FOR 1/1/2030).

Signed: See Attached File

Petition verified and refund recommended:

[Signature], Marion County Tax Collection Dept. Date 4/16/2025

Approved as to Form <i>Scott A. Nois</i> 4/22/25 Legal Counsel

**Marion County Tax Collector
Refund #13563 Summary**

Account # 589030 Roll R Code Area 24970

Tax Id 589030

Owner
OGSC MACYS LLC
C/O KELLY MCDONALD
22150 SE TALLMAN LN
AMITY OR 97101

Payee
OGSC MACYS LLC
22150 SE TALLMAN LN
AMITY OR 97101

Lender

Situs 400 HIGH ST NE SALEM OR 97301

Reason PVAB

Refund Details

Year	Refund Amount	Refund Interest	Refund Total
2024	\$28,257.82	\$1,695.47	\$29,953.29
Total	\$28,257.82	\$1,695.47	\$29,953.29

Check # **Comment** PVAB; 2024-25 PROP TAXES

Tax History

Year	Tax Type	Total Due	Current Due	Original Due	Due Date
2024	ADVALOREM	(\$29,131.78)	(\$29,131.78)	\$181,784.40	15-Nov-2024

Balance As Of 4/16/2025 (\$29,131.78)

Tax Adjustments

Year	Discount	Adv Interest	Tax Credit
2024	(\$873.96)	\$0.00	\$29,131.78

Payment History

R #	Year	Date	Payer	Amount
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Comments BOC; CORRECT 2024-25 PVAB #24-037 REDUCE RMV (IMPROVEMENTS) RESULTS IN REDUCTION OF AV. ACCOUNT IN ADJUDICATION THROUGH 2029/WILL COME OFF ADJUDICATION 2030 (FOR 1/1/2030).

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

16-Apr-2025

SWAN INVESTMENT CO LLC
1010 AIRPORT RD SE
ALBANY OR 97322

Tax Account #	343615	Lender Name	
Account Status	A	Lender ID	
Roll Type	Real	Property ID	24622 072W30CD06203
Situs Address		Interest To	Apr 16, 2025

Tax Summary

Tax Year	Total Due *	Taxes	Fees	Interest	Discount	Original Due	Due Date	Date Paid
2024	(\$13,825.59)	(\$13,825.59)	\$0.00	\$0.00	\$0.00	\$112,480.96	Nov 15, 2024	Nov 7, 2024
2023	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68,951.39	Nov 15, 2023	Nov 14, 2023
2022	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,391.58	Nov 15, 2022	Nov 21, 2022
2021	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,969.60	Nov 15, 2021	Nov 26, 2021
2020	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,440.35	Nov 15, 2020	Nov 19, 2020
2019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,545.01	Nov 15, 2019	Nov 21, 2019
2018	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,362.86	Nov 15, 2018	Jul 5, 2019
2017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,922.09	Nov 15, 2017	Nov 17, 2017
2016	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,495.34	Nov 15, 2016	Nov 22, 2016
2015	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,373.67	Nov 15, 2015	Nov 19, 2015
2014	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,913.21	Nov 15, 2014	Jul 6, 2015
2013	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,802.85	Nov 15, 2013	Nov 18, 2013
2012	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,549.44	Nov 15, 2012	Nov 19, 2012
2011	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,074.14	Nov 15, 2011	Nov 22, 2011
2010	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,754.31	Nov 15, 2010	Nov 18, 2010
2009	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,693.06	Nov 15, 2009	Nov 10, 2009
2008	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,700.14	Nov 15, 2008	May 19, 2009
Total	(\$13,825.59)	(\$13,825.59)	\$0.00	\$0.00	\$0.00	\$324,420.00		

Minimum Payments
Due On

2/18/2025 \$0.00

4/16/2025 \$0.00

* Taxes + Fees + Interest - Discount

MARION COUNTY, OREGON
 REAL PROPERTY DESCRIPTION
 CODE: 24970 PCL: 201 ACRES: 2.65
 MAP: 073W22DD02500
 LEGAL: SALEM (B:3 L:1)
 SITUS: 400 HIGH ST NE SALEM

2024-25 PROPERTY TAX STATEMENT

JULY 1, 2024 TO JUNE 30, 2025

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

TAX ACCOUNT NO.
589030

Payment Due by November 15, 2024

OGSC MACYS LLC
 C/O KELLY MCDONALD
 22150 SE TALLMAN LN
 AMITY OR 97101

SALEM-KEIZER SCHOOL	39,444.85
WILLAMETTE REG ESD	2,591.89
CHEMEKETA COM COL	5,463.26
EDUCATION TOTAL:	47,500.00
MARION COUNTY	25,228.97
SALEM	48,899.79
MARION SOIL & WTR	420.17
MC EXT & 4-H SERV DIST	420.17
REGIONAL LIBRARY	688.78
SALEM MASS TRANSIT	6,381.43
SALEM UR SPECIAL LEVY	2,020.97
SALEM URBAN RENEWAL AGENCY	10,939.72
GENERAL GOVT TOTAL:	95,000.00
SALEM BONDS	11,533.00
SALEM-KEIZER SCH BONDS	25,479.00
CHEMEKETA COM COL BOND	2,272.40
BONDS - OTHER TOTAL:	39,284.40

VALUES:	LAST YEAR	THIS YEAR
LAND	3,466,320	3,466,320
STRUCTURES	8,851,230	6,033,680
TOTAL RMV	12,317,550	9,500,000
TAXABLE ASSESSED VALUE	10,429,350	9,500,000
TAX LEVIED	204,695.80	181,784.40

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	11/16/24	02/18/25	05/15/25	Savings
Full Payment	176,330.87	---	---	5,453.53
3% Discount				
2/3 Payment	118,765.81	---	60,594.80	2,423.79
2% Discount				
1/3 Payment	60,594.80	60,594.80	60,594.80	None
No Discount				

TOTAL DUE by 11/15/24 **\$176,330.87**
 (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: 400 HIGH ST NE SALEM

TAX ACCOUNT NO.
589030

Payment Options	Net Amount Due by November 15, 2024
Full Payment by 11/15/24 ... includes 3% Discount	176,330.87
2/3 Payment by 11/15/24 ... includes 2% Discount	118,765.81
1/3 Payment by 11/15/24 ... No Discount	60,594.80

Enter Payment Amount

\$

Discount is Lost & Interest Applies After Due Date

Payment Due by November 15, 2024

Mailing Address
 Change on Back

1977 - 000003 - 17633087
 OGSC MACYS LLC
 C/O KELLY MCDONALD
 22150 SE TALLMAN LN
 AMITY OR 97101

MAKE CHECK PAYABLE TO:
 MARION COUNTY TAX COLLECTOR
 PO BOX 2511
 SALEM OR 97308-2511