



MARION COUNTY BOARD OF COMMISSIONERS

Board Session Agenda Review Form

Meeting date: January 17, 2024
Department: Tax Office

Title: Property tax refund for Southbrook MHC LLC

Agenda Planning Date: 1/4/24 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 Southbrook MHC LLC.

Issue, Description & Background: The Tax Collector received duplicate payments on account no. 532680 for the 2023-24 tax year. ORS 311.806(1) requires the county governing body to issue refunds in situations like this. The total amount of the refund due is \$20,460.23. 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. By statute, no interest is due on this refund.

Financial Impacts: The amount of the refund is \$20,460.23.

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

List of attachments: 1. Property tax petition for refund of Southbrook MHC 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. 532680, 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. 532680 in the amount indicated on the petition.

DATED this _____ day of _____ 20____.

MARION COUNTY BOARD OF COMMISSIONERS

Chair

Commissioner

Commissioner



Tax Account: **532680**

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

REFUND PETITION

PETITIONER: SOUTHBROOK MHC LLC
18150 SW BOONES FERRY RD
PORTLAND OR 97224

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 N/A	Refund Amount
532680	2023	\$20,460.23	N/A	\$20,460.23

REASON FOR REFUND:

PROPERTY OWNER MADE PAYMENT IN ERROR, CORELOGIC WAS RIGHT TO MAKE THE PAYMENT

Signed: See Attached File

Petition verified and refund recommended:

Auston Fowler, Marion County Tax Collection Dept. Date 12/28/2023

Approved as to Form <i>Susan A. Nor</i> 12/28/23 Legal Counsel



OREGON

TAX COLLECTION DEPARTMENT

Natasha McVey, Tax Collector
Phone: (503) 588-5215 Fax: (503) 566-3911
E-mail: PropertyTax@co.marion.or.us

Account Number: **532680**



November 28, 2023

Ref #: 310232297

CORELOGIC TAX SVCS-COMM
PO BOX 9222
COPPELL TX 75063

Account: 532680
Prop. Owners: ~~SOUTHBROOK MHC LLC~~
Prop. Location: 2050 NOMAD CT SE SALEM OR 97306
Map Tax Lot: 083W23DC05200
Amt. of Overage: \$20,460.23
Cause of Overage: DUPLICATE PMT

According to our records, the 2023 property taxes on the above account are overpaid.

Please advise this office in writing who should receive the refund. **Unless a response requesting this refund is received by December 27 2023, the refund will be issued to the PROPERTY OWNER, who also paid, according to their instructions.**

We urge you to give your prompt attention to this matter.

Sincerely,

Marion County Tax Collector
By Refund Clerk

R0102



TAX COLLECTION DEPARTMENT

Natasha McVey, Tax Collector
Phone: (503) 588-5215 Fax: (503) 566-3911
E-mail: PropertyTax@co.marion.or.us

Account Number: **532680**



Ref #: 310232297

Nov 17 2023

PAYER A:
SOUTHBROOK MHC LLC ✓
18150 SW BOONES FERRY RD
PORTLAND OR 97224

PAYER B:
CORELOGIC TAX SVCS-COMM
PO BOX 9222
COPPELL TX 75063

RECEIVED IN DROPBOX
NOV 28 2023
MARION COUNTY
TAX COLLECTOR

Account: **532680**
Prop. Owners: SOUTHBROOK MHC LLC
Prop. Location: 2050 NOMAD CT SE SALEM OR 97306
Map Tax Lot: 083W23DC05200
Amt. of Refund: **\$20,460.23**
Cause of Overage: **DUPLICATE PMT**

We have received, *and applied* **2023** property tax payments from both payers, noted above. The amount of **\$20460.23** will be refunded to only one party. **[NOTE: Refund amounts cannot be altered.]**

We recommend that you contact the other payer, shown above, then notify us *in writing* as to who should receive the refund, *even if it is not one of the payers listed above*. **We need written refund instructions from both parties that paid.** Please sign and return this notice to the Tax Collection Department.

Please refund this overage to the following name and address:

Southbrook

18150 Sw Boones Ferry Rd

Portland, OR 97224

Signed: X *Natasha McVey* Date: 11/27/23

**Marion County Tax Collector
Refund #11426 Summary**

Tax Id 532680

Account # 532680 Roll R Code Area 24010

Owner
SOUTHBROOK MHC LLC
SOUTHBROOK MOBILE HOME PARK
18150 SW BOONES FERRY RD
PORTLAND OR 97224

Payee
SOUTHBROOK MHC LLC
18150 SW BOONES FERRY RD
PORTLAND OR 97224

Lender

Situs 2050 NOMAD CT SE SALEM OR 97306

Reason DUPLICATE PMT

Refund Details

Year	Refund Amount	Refund Interest	Refund Total
2023	\$20,460.23	\$0.00	\$20,460.23
Total	\$20,460.23	\$0.00	\$20,460.23

Check # **Comment** DUPLICATE PMT; 2023-24 PROP TAXES

Tax History

Year	Tax Type	Total Due	Current Due	Original Due	Due Date
2023	ADVALOREM	(\$20,460.23)	(\$20,460.23)	\$21,093.02	15-Nov-2023

Balance As Of 11/17/2023 (\$20,460.23)

Tax Adjustments

Year	Discount	Adv Interest	Tax Credit
2023	\$0.00	\$0.00	\$20,460.23

Payment History

R #	Year	Date	Payer	Amount
3900068	2023	16-Nov-2023	SOUTHBROOK MOBILE HOME PARK	\$20,460.23

Comments LTR; H/O PD VIA PAYSTATION