



MARION COUNTY BOARD OF COMMISSIONERS

Board Session Agenda Review Form

Meeting date: January 17, 2024
Department: Tax Office

Title: Property tax refund for Corvallis Seniors LLC

Agenda Planning Date: 1/4/24 Management Update/Work Session Date: Audio/Visual aids [checkbox]

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

Requested Action: Approve an order authorizing a property tax refund for Corvallis Seniors LLC.

Issue, Description & Background: The Tax Collector received duplicate payments on account no. 591420 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 \$44,249.10. 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 \$44,249.10.

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

List of attachments: 1. Property tax petition for refund of Corvallis Seniors 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. 591420, 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. 591420 in the amount indicated on the petition.

DATED this _____ day of _____ 20__.

MARION COUNTY BOARD OF COMMISSIONERS

Chair

Commissioner

Commissioner



Tax Account: **591420**

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

REFUND PETITION

PETITIONER: CORVALLIS SENIORS LLC
PO BOX 5387
EUGENE OR 97405

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
591420	2023	\$44,249.10	N/A	\$44,249.10

REASON FOR REFUND:

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

Signed: See Attached File

Petition verified and refund recommended:

Austin Fowler, Marion County Tax Collection Dept. Date 1/2/2024

Approved as to Form <i>Scott A. Now</i> 1/3/24 Legal Counsel



O R E G O N

TAX COLLECTION DEPARTMENT

Account Number: **591420**

Natasha McVey, Tax Collector

Phone: (503) 588-5215 Fax: (503) 566-3911

E-mail: PropertyTax@co.marion.or.us



Ref #: 1858524

November 29, 2023

CORELOGIC COMMERCIAL REAL ESTATE SERVICES INC
PO BOX 9222
COPPELL TX 75063

Account:	591420
Prop. Owners:	CORVALLIS SENIORS LLC
Prop. Location:	465 FAIRVIEW AVE SE SALEM OR 97302
Map Tax Lot:	073W34CD02600
Amt. of Overage:	\$44,249.10
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

20102



TAX COLLECTION DEPARTMENT

Account Number: 591420

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



Ref #: 1858524

Nov 17 2023

PAYER A:
CORVALLIS SENIORS LLC
PO BOX 5387
EUGENE OR 97405

RECEIVED IN DROPBOX

NOV 27 2023

PAYER B:
CORELOGIC COMMERCIAL REAL ESTATE SERVICES INC
PO BOX 9222
COPELL TX 75063

MARION COUNTY
TAX COLLECTOR

Account: 591420
Prop. Owners: CORVALLIS SENIORS LLC
Prop. Location: 465 FAIRVIEW AVE SE SALEM OR 97302
Map Tax Lot: 073W34CD02600
Amt. of Refund: \$44,249.10
Cause of Overage: DUPLICATE PMT

We have received, and applied 2023 property tax payments from both payers, noted above. The amount of \$44249.10 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:

Corvallis Seniors LLC
PO Box 5387
Eugene OR 97405

Signed: X

[Handwritten signature]

Date:

11/27/2023

**Marion County Tax Collector
Refund #11441 Summary**

Tax Id 591420

Account # 591420 Roll R Code Area 24010

Owner
CORVALLIS SENIORS LLC
ALPINE VILLAGE APTS
PO BOX 5387
EUGENE OR 97405

Payee
CORVALLIS SENIORS LLC
PO BOX 5387
EUGENE OR 97405

Lender

Situs 465 FAIRVIEW AVE SE SALEM OR 97302

Reason DUPLICATE PMT

Refund Details

Year	Refund Amount	Refund Interest	Refund Total
2023	\$44,249.10	\$0.00	\$44,249.10
Total	\$44,249.10	\$0.00	\$44,249.10

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

Tax History

Year	Tax Type	Total Due	Current Due	Original Due	Due Date
2023	ADVALOREM	(\$44,249.10)	(\$44,249.10)	\$45,617.63	15-Nov-2023

Balance As Of 11/17/2023 (\$44,249.10)

Tax Adjustments

Year	Discount	Adv Interest	Tax Credit
2023	\$0.00	\$0.00	\$44,249.10

Payment History

R #	Year	Date	Payer	Amount
3900064	2023	16-Nov-2023	CORELOGIC COMMERCIAL REAL ESTATE SERVICES INC	\$44,249.10

Comments LTR; H/O PD VIA RLB WITH CHECK NO 0073984598