



MARION COUNTY BOARD OF COMMISSIONERS

Board Session Agenda Review Form

Meeting date: March 22, 2023

Department: Tax Office Agenda Planning Date: 3/9/23 Time required: 15 min.

Audio/Visual aids

Contact: Natasha McVey, Tax Collector Phone: ext. 2244

Department Head Signature: Rex Weisner

TITLE: Property tax refund for DD Salem Center Two LLC.

Issue, Description & Background: The Assessor mistakenly processed an application for destroyed property late for account 589157 for the 2022-23 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 (plus statutory interest) is \$43,968.40. 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 3/30/23) is \$43,968.40.

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

Options for Consideration: 1. Authorize the property tax refund to DD Salem Center Two LLC pursuant to the terms of the petition for refund; 2. Take no action at this time.

Recommendation: It is recommended that the Board authorize the property tax refund to DD Salem Center Two LLC at this time.

List of attachments: 1. Property tax petition for refund of DD Salem Center Two LLC, with supporting documentation. 2. Board Order.

Presenter: Natasha McVey, Tax Collector

Copies of completed paperwork sent to the following: (Include names and e-mail addresses.)

Copies to: Natasha McVey, NMcvEy@co.marion.or.us; Scott Norris, snorris@co.marion.or.us

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. 589157, 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. 589157 in the amount indicated on the petition.

DATED this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

MARION COUNTY BOARD OF COMMISSIONERS

\_\_\_\_\_  
Chair

\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Commissioner



Tax Account: **589157**

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

**REFUND PETITION**

**PETITIONER:** DD SALEM CENTER TWO LLC  
C/O 1 MT JEFFERSON TER #101  
LAKE OSWEGO OR 97035

Petitions the Board of County Commissioners for a refund under ORS 311.806 of taxes paid on Real property.

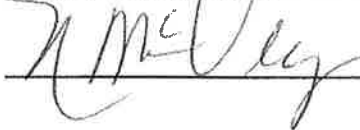
Tax Account	Tax Year	Tax Amount	Interest through 3/30/23	Refund Amount
589157	2022	\$42,277.31	\$169109	\$43,968.40

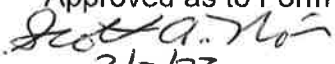
**REASON FOR REFUND:**

APP FOR DESTROYED PROPERTY SUBMITTED TIMELY BUT WAS NOT PROCESSED BY THE ASSESSORS OFFICE

Signed: See Attached File

Petition verified and refund recommended:

 Marion County Tax Collection Dept. Date 2/24/2023

<p>Approved as to Form  3/2/23 Legal Counsel</p>
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Account Number: **589157**

**MARION COUNTY TAX COLLECTION DEPARTMENT  
PO BOX 2511**

**SALEM, OR 97308-2511**

PHONE 503-588-5215

FAX 503-566-3911

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

**REFUND PETITION**

DD SALEM CENTER TWO LLC  
C/O 1 MT JEFFERSON TER #101  
LAKE OSWEGO OR 97035

Account: 589157  
Prop. Owner: DD SALEM CENTER TWO LLC  
Prop. Location: 424 CENTER ST NE SALEM OR 97301  
Map Tax Lot: 073W22DC05100

Refund due for ADJ TO TAX ROLL on 2022 property taxes (ORS 311.806).

Amount of overage: \$43,968.40

Date of petition: 2/24/2023

**INSTRUCTIONS:**

**Please sign this petition and return it to the Marion County Tax Collection Department at the address above as quickly as possible so that the refund can be processed for you.**

**REFUND TO OWNER**

Signed: **X** \_\_\_\_\_ Date: \_\_\_\_\_

**FOR MARION COUNTY USE ONLY:**

Petition verified by: \_\_\_\_\_, Marion County Tax Dept.

The Marion County Board of Commissioners has delegated to the Tax Collector the authority to pay certain property tax refunds (Order 22-065 dated 05/25/2022). Some refunds still require specific approval by the Board of Commissioners.



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

24-Feb-2023

DD SALEM CENTER TWO LLC  
 901 NE GLISAN ST STE 100  
 PORTLAND OR 97232

Tax Account #	589157	Lender Name	
Account Status	A	Lender ID	
Roll Type	Real	Property ID	24970 LEGACY 1-84851619
Situs Address	424 CENTER ST NE SALEM OR 97301	Interest To	Feb 24, 2023

**Tax Summary**

Tax Year	Total Due *	Taxes	Fees	Interest	Discount	Original Due	Due Date	Date Paid
2022	(\$42,277.31)	(\$42,277.31)	\$0.00	\$0.00	\$0.00	\$17,142.56	Nov 15, 2022	Dec 7, 2022
2021	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$61,288.96	Nov 15, 2021	Jul 25, 2022
2020	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$61,263.68	Nov 15, 2020	May 5, 2021
2019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$60,875.52	Nov 15, 2019	Jun 24, 2020
2018	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$118,136.56	Nov 15, 2018	Nov 27, 2018
2017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$159,388.58	Nov 15, 2017	Nov 17, 2017
2016	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$157,041.80	Nov 15, 2016	Nov 16, 2016
2015	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$161,748.80	Nov 15, 2015	Nov 16, 2015
2014	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$156,639.20	Nov 15, 2014	Nov 18, 2014
2013	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$157,266.12	Nov 15, 2013	Nov 13, 2013
2012	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$154,009.52	Nov 15, 2012	Nov 14, 2012
2011	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$147,948.99	Nov 15, 2011	Nov 15, 2011
2010	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$142,570.70	Nov 15, 2010	Nov 15, 2010
2009	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$140,978.83	Nov 15, 2009	Nov 13, 2009
2008	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$133,004.61	Nov 15, 2008	Nov 14, 2008
2007	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$128,799.42	Nov 15, 2007	Nov 14, 2007
2006	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$126,696.61	Nov 15, 2006	Nov 15, 2006
2005	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$123,013.01	Nov 15, 2005	Nov 8, 2005
2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$124,713.51	Nov 15, 2004	Nov 16, 2004
2003	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$118,929.68	Nov 15, 2003	Nov 18, 2003
2002	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$116,059.50	Nov 15, 2002	Nov 13, 2002
2001	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$112,542.16	Nov 15, 2001	Nov 14, 2001
2000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$109,048.12	Nov 15, 2000	Nov 15, 2000
1999	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$107,983.36	Nov 15, 1999	Nov 17, 1999
1998	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,151.76	Nov 15, 1998	Nov 16, 1998
1997	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$99,934.25	Dec 15, 1997	Aug 29, 1998
1996	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$104,375.09	Nov 15, 1996	Aug 29, 1998
1995	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$102,697.86	Nov 15, 1995	Aug 29, 1998
<b>Total</b>	<b>(\$42,277.31)</b>	<b>(\$42,277.31)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,304,248.76</b>		

Minimum Payments  
 Due On 2/15/2023 \$0.00 2/24/2023 \$0.00

\* Taxes + Fees + Interest - Discount