



MARION COUNTY BOARD OF COMMISSIONERS

Board Session Agenda Review Form

Meeting date: January 25, 2023

Department: Tax Office Agenda Planning Date: 1/12/23 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 Cirrus Northwest LLC.

Issue, Description & Background The Assessor mistakenly left the property tax exemption for account 339693 off the tax roll for the 2022-23 tax year, so the Assessor did a clerical error correction to fix the mistake. 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 \$35,965.02. 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 1/31/23) is \$35,965.02.

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

Options for Consideration: 1. Authorize the property tax refund to Cirrus Northwest 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 Cirrus Northwest LLC at this time.

List of attachments: 1. Property tax petition for refund of Cirrus Northwest 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. 339693, 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. 339693 in the amount indicated on the petition.

DATED this _____ day of _____, 20__.

MARION COUNTY BOARD OF COMMISSIONERS

Chair

Commissioner

Commissioner



Tax Account: **339693**

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

REFUND PETITION

PETITIONER: CIRRUS NORTHWEST LLC
3651 SAUSALITO ST
LOS ALAMITOS CA 90720

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 1/31/23	Refund Amount
339693	2022	\$35,259.82	\$705.20	\$35,965.02

REASON FOR REFUND:

THIS REFUND IS THE RESULT OF A CLERICAL ERROR BY THE ASSESSOR'S OFFICE, EZ EXEMPTION WAS NOT PLACED ON ROLL FOR 2022 YEAR

Signed: See Attached File

Petition verified and refund recommended:

nm4ley, Marion County Tax Collection Dept. Date 1/3/2023

Approved as to Form <i>Scott A. Nor</i> 1/9/23 Legal Counsel



Account Number: **339693**

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

CIRRUS NORTHWEST LLC
3651 SAUSALITO ST
LOS ALAMITOS CA 90720

Account: 339693
Prop. Owner: CIRRUS NORTHWEST LLC
Prop. Location: 2775 N FRONT ST WOODBURN OR 97071
Map Tax Lot: 051W05D001902

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

Amount of overage: \$35,965.02

Date of petition: 1/3/2023

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.

Signed: Refund to Owner 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

22-Dec-2022

CIRRUS NORTHWEST LLC
 3651 SAUSALITO ST
 LOS ALAMITOS CA 90720

Tax Account #	339693	Lender Name	
Account Status	A	Lender ID	
Roll Type	Real	Property ID	03030 051W05D 01902
Situs Address	2775 N FRONT ST WOODBURN OR 97071	Interest To	Dec 22, 2022

Tax Summary

Tax Year	Total Due *	Taxes	Fees	Interest	Discount	Original Due	Due Date	Date Paid
2022	(\$36,350.33)	(\$36,350.33)	\$0.00	\$0.00	\$0.00	\$67,952.47	Nov 15, 2022	Oct 31, 2022
2021	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$93,636.45	Nov 15, 2021	Nov 16, 2021
2020	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$60,448.44	Nov 15, 2020	Nov 17, 2020
2019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,247.03	Nov 15, 2019	Nov 12, 2019
2018	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,230.34	Nov 15, 2018	Nov 16, 2018
2017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$34,244.38	Nov 15, 2017	Nov 16, 2017
2016	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,608.93	Nov 15, 2016	Oct 25, 2016
2015	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$43,240.22	Nov 15, 2015	Oct 27, 2015
2014	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41,096.84	Nov 15, 2014	Nov 12, 2014
2013	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$42,989.31	Nov 15, 2013	Nov 1, 2013
2012	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$42,865.44	Nov 15, 2012	Nov 14, 2012
2011	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$43,052.68	Nov 15, 2011	Oct 24, 2011
2010	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41,775.09	Nov 15, 2010	Nov 4, 2010
2009	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41,262.11	Nov 15, 2009	Nov 12, 2009
2008	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,449.01	Nov 15, 2008	Nov 18, 2008
2007	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,425.63	Nov 15, 2007	Nov 7, 2007
Total	(\$36,350.33)	(\$36,350.33)	\$0.00	\$0.00	\$0.00	\$718,524.37		
Minimum Payments								
Due On	12/22/2022	\$0.00	2/15/2023	\$0.00	5/15/2023	\$0.00		

* Taxes + Fees + Interest - Discount