MARION COUNTY BOARD OF COMMISSIONERS

Board Session Agenda Review Form

Meeting date:	January 20, 2021				
Department:	Tax Office	Agenda Planning Date:	1/14/21	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 Reser's Fine Foods
Issue, Description & Background	The Assessor mistakenly included machinery and equipment the taxpayer uses for food processing on account number 348781for the 2020-21 tax year. This machinery and equipment is tax exempt. 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 $64,863.45. The Board has delegated authority to issue tax refunds under $15,000 to the tax collector; all others must go to the Board for approval.
Financial Impacts:	The amount of the refund (with interest through 2/15/21) is $64,863.45.
Impacts to Department & External Agencies	None, beyond the processing of the refund itself.
Options for Consideration:	1. Authorize the property tax refund to Reser's Fine Foods, 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 Reser's Fine Foods at this time.
List of attachments:	1. Property tax petition for refund of Reser's Fine Foods, 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. 348781, 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. 348781 in the amount indicated on the petition.

DATED this _____ day of _____, 20___.

MARION COUNTY BOARD OF COMMISSIONERS

_____
Chair

_____
Commissioner

_____
Commissioner

Tax Account: **348781**

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

REFUND PETITION

PETITIONER: RESER'S FINE FOODS
PO BOX 8
BEAVERTON OR 97075

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 2/15/2021	Refund Amount
348781	2020	$63,591.61	$1271.84	$64,863.45

REASON FOR REFUND:
ASSESSOR'S CLERICAL ERROR. FOOD-PROCESSING EQUIPMENT WAS NOT MARKED AS 'EXEMPT'.

Signed: See Attached File

Petition verified and refund recommended:

, Marion County Tax Collection Dept. Date 1/8/2021

Approved as to Form
1/11/21
Legal Counsel

Account Number: **348781**

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

RESER'S FINE FOODS
PO BOX 8
BEAVERTON OR 97075

Account:	348781
Prop. Owner:	RESER'S FINE FOODS
Prop. Location:	3060 INDUSTRIAL WAY NE SALEM, OR 97303
Map Tax Lot:	073W14AA 01200 A3

Refund due for Adjustment to Tax Roll on 2020 property taxes (ORS 311.806).

Amount of overage: $64,863.44

Date of petition: 1/8/2021

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: X 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 06-21 dated 02/06/06). Some refunds still require specific approval by the Board of Commissioners.

TAX SUMMARY

MARION COUNTY TAX COLLECTOR

P.O. BOX 2511

SALEM, OR 97308

(503) 588-5215

8-Jan-2021

RESER'S FINE FOODS
ATTN CHIMENE GOWEN
PO BOX 8
BEAVERTON OR 97075

Tax Account #	348781	Lender Name	
Account Status	A	Loan Number	
Roll Type	Real	Property ID	24950 073W14-AA-01200 A3
Situs Address	3060 INDUSTRIAL WAY NE SALEM OR 97303	Interest To	Jan 8, 2021

Tax Summary

Tax Year	Tax Type	Total Due	Current Due	Interest Due	Discount Available	Original Due	Due Date
2020	ADVALOREM	($65,558.36)	($65,558.36)	$0.00	$0.00	$139,568.52	Nov 15, 2020
2019	ADVALOREM	$0.00	$0.00	$0.00	$0.00	$94,583.42	Nov 15, 2019
2018	ADVALOREM	$0.00	$0.00	$0.00	$0.00	$87,676.64	Nov 15, 2018
2017	ADVALOREM	$0.00	$0.00	$0.00	$0.00	$62,879.28	Nov 15, 2017
2016	ADVALOREM	$0.00	$0.00	$0.00	$0.00	$26,487.52	Nov 15, 2016
2015	ADVALOREM	$0.00	$0.00	$0.00	$0.00	$30,396.67	Nov 15, 2015
2014	ADVALOREM	$0.00	$0.00	$0.00	$0.00	$29,098.12	Nov 15, 2014
2013	ADVALOREM	$0.00	$0.00	$0.00	$0.00	$32,043.49	Nov 15, 2013
2012	ADVALOREM	$0.00	$0.00	$0.00	$0.00	$34,886.33	Nov 15, 2012
2011	ADVALOREM	$0.00	$0.00	$0.00	$0.00	$36,524.62	Nov 15, 2011
	Total	-$65,558.36	-$65,558.36	$0.00	$0.00		

MARION County Tax Collector
Refund #3064 Summary

Account # 348781 **Roll** R **Code Area** 24950

Owner
RESER'S FINE FOODS
ATTN CHIMENE GOWEN
PO BOX 8
BEAVERTON OR 97075

Payee
RESER'S FINE FOODS
PO BOX 8
BEAVERTON OR 97075

Lender

Situs 3060 INDUSTRIAL WAY NE SALEM, OR 97303

Reason Adjustment to Tax Roll

Refund Details

Year	Refund Amount	Refund Interest	Refund Total
2020	$63,591.61	$1,271.83	$64,863.44
Total	**$63,591.61**	**$1,271.83**	**$64,863.44**

Tax History

Year	Tax Type	Total Due	Current Due	Original Due	Due Date
2020	ADVALOREM	($65,558.36)	($65,558.36)	$139,568.52	15-Nov-2020

Balance As Of 1/8/2021 **($65,558.36)**

Tax Adjustments

Year	Discount	Adv Interest	Tax Credit
2020	($1,966.75)	$0.00	$65,558.36

Payment History

R #	Year	Date	Payer	Amount

Comments CLERICAL ERR, FOOD PROCESSING EQUIPMENT NOT MARKED AS EXEMPT