



MARION COUNTY BOARD OF COMMISSIONERS

Board Session Agenda Review Form

Meeting date: January 19, 2022

Department: Tax Office Agenda Planning Date: 1/5/22 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 Arleta Properties LLC.

Issue, Description & Background The Tax Collector received two payments on account number 550247 for the 2021-22 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 \$26,804.84. 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. By statute, no interest is due on this refund.

Financial Impacts: The amount of the refund is \$26,804.84.

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

Options for Consideration: Authorize the property tax refund to Arleta Properties 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 Arleta Properties LLC at this time.

List of attachments: 1. Property tax petition for refund of Arleta Properties, 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



Tax Account: **550247**

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

**REFUND PETITION**

**PETITIONER:** ARLETA PROPERTIES LLC  
4062 ARLETA AV NE  
KEIZER OR 97303

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
550247	2021	26,804.84	N/A	26,804.84

**REASON FOR REFUND:**

THE TAX OFFICE RECEIVED 2 PAYMENTS ON THIS ACCOUNT. THIS IS A NORMAL DUPLICATE PAYMENT (REFUND) EXCEPT THAT THE DOLLAR AMOUNT EXCEEDS \$15,000.

Signed: See Attached File

Petition verified and refund recommended:

, Marion County Tax Collection Dept. Date 12/29/2021

Approved as to Form  12/29/21 Legal Counsel
--



O R E G O N

## TAX COLLECTION DEPARTMENT

Account Number: **550247**

Rex Weisner, Tax Collector

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

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



November 29, 2021

Ref #: FILE NO. NCS-1076742-  
SLC1

FIRST AMERICAN TITLE INSURANCE  
215 SOUTH STATE ST STE 380  
SALT LAKE CITY UT 84111

Account: 550247  
Prop. Owners: ARLETA PROPERTIES LLC  
Prop. Location: 4062 ARLETA AVE NE KEIZER, OR 97303  
Map Tax Lot: 073W02CD09500  
Amt. of Overage: \$26,804.84  
Cause of Overage: DUPLICATE PMT

According to our records, the 2021 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 28 2021, the refund will be issued to the PROPERTY OWNER, according to CAPITAL FUNDING LLC'S instructions.**

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

Sincerely,

Marion County Tax Collector  
By Refund Clerk

0104



**TAX COLLECTION DEPARTMENT**

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

Account Number: **550247**



Ref #: FILE NO. NCS-1076742-SLC1

Nov 17 2021

**PAYER A:**  
CAPITAL FUNDING LLC  
1422 CLARKVIEW RD  
BALTIMORE MD 21209



RECEIVED

NOV 29 2021

MARION COUNTY  
TAX COLLECTOR

**PAYER B:**  
FIRST AMERICAN TITLE INSURANCE  
215 SOUTH STATE ST STE 380  
SALT LAKE CITY UT 84111

Account: **550247**  
Prop. Owners: ARLETA PROPERTIES LLC  
Prop. Location: 4062 ARLETA AVE NE KEIZER, OR 97303  
Map Tax Lot: 073W02CD09500  
Amt. of Refund: **\$26,804.84**  
Cause of Overage: **DUPLICATE PMT**

We have received, **and applied 2021** property tax payments from both payers, noted above. The amount of **\$26804.84** 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:**

0104 Arleta Properties, L.L.C.  
1192 South Propper Parkway  
Draper, UT 84020

Signed: X Ashley Repency Date: 11/22/2021  
Capital Funding, LLC

**Marion County Tax Collector  
Refund #6536 Summary**

Tax Id 550247

Account # 550247 Roll R Code Area 24200

**Owner**

ARLETA PROPERTIES LLC  
4062 ARLETA AV NE  
KEIZER OR 97303

**Payee**

FIRST AMERICAN TITLE INSURANCE  
215 SOUTH STATE ST STE 380  
SALT LAKE CITY UT 84111

**Lender**

Situs 4062 ARLETA AVE NE KEIZER, OR 97303  
Reason DUPLICATE PMT

**Refund Details**

Year	Refund Amount	Refund Interest	Refund Total
2021	\$26,804.84	\$0.00	\$26,804.84
<b>Total</b>	<b>\$26,804.84</b>	<b>\$0.00</b>	<b>\$26,804.84</b>

Check # Comment DUPLICATE PMT; 2021-22 PROP TAXES

**Tax History**

Year	Tax Type	Total Due	Current Due	Original Due	Due Date
2021	ADVALOREM	(\$26,804.84)	(\$26,804.84)	\$27,633.86	15-Nov-2021

Balance As Of 11/17/2021 (\$26,804.84)

**Tax Adjustments**

Year	Discount	Adv Interest	Tax Credit
2021	\$0.00	\$0.00	\$26,804.84

**Payment History**

R #	Year	Date	Payer	Amount
3859752	2021	08-Nov-2021	FIRST AMERICAN TITLE INSURANCE COMPANY NATIONAL COMMERCIAL SERVICES	\$26,804.84
3859203	2021	04-Nov-2021	CAPITAL FUNDING LLC	\$26,804.84

Comments \*\*WILL NEED BOC\*\*

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. 550247, 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. 550247 in the amount indicated on the petition.

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

MARION COUNTY BOARD OF COMMISSIONERS

\_\_\_\_\_  
Chair

\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Commissioner