



MARION COUNTY BOARD OF COMMISSIONERS

Board Session Agenda Review Form

Meeting date: May 31, 2023

Department: Tax Office Agenda Planning Date: 5/18/23 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 Auburn Road Associates LLC

Issue, Description & Background The Tax Collector received two tax payments on account 543044 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 is \$40,086.26. 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 \$40,086.26.

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

Options for Consideration: 1. Authorize the property tax refund to Auburn Road Associates 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 Auburn Road Associates LLC at this time.

List of attachments: 1. Property tax petition for refund of Auburn Road Associates 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. 543044, 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. 543044 in the amount indicated on the petition.

DATED this ____ day of _____ 20__.

MARION COUNTY BOARD OF COMMISSIONERS

Chair

Commissioner

Commissioner



Tax Account: **543044**

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

REFUND PETITION

PETITIONER: AUBURN ROAD ASSOCIATES LLC
PO BOX 820570
VANCOUVER WA 98682

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

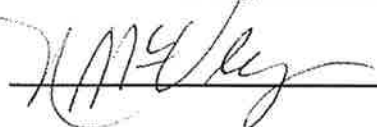
Tax Account	Tax Year	Tax Amount	Interest through N/A	Refund Amount
543044	2022	\$40,086.26	N/A	\$40,086.26

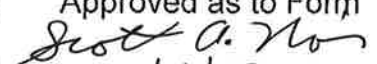
REASON FOR REFUND:

THIS REFUND IS DUE TO A DUPLICATE PROPERTY TAX PAYMENT.

Signed: See Attached File

Petition verified and refund recommended:

, Marion County Tax Collection Dept. Date 5/16/2023

Approved as to Form  5/16/23 Legal Counsel
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TAX COLLECTION DEPARTMENT

Account Number: **543044**

Rex Weisner, Tax Collector

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

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



April 26, 2023

OFFICE DEPOT
6600 N MILITARY TRAIL
BOCA RATON FL 33496

FINAL NOTICE

Account: 543044
Prop. Owners: AUBURN ROAD ASSOCIATES LLC
Prop. Location: 520 LANCASTER DR NE SALEM OR 97301
Map Tax Lot: 072W30BD01301
Amt. of Overage: \$40,086.26
Cause of Overage: DUPLICATE PMT

This is your notification that Marion County intends to refund the overpaid property taxes on this account to the owner of record shown above.

According to our records, the 2022 property taxes on the above account are overpaid. This office has made several attempts to contact you regarding this overpayment, but no written reply has been received.

Oregon law (ORS 311.806) permits the county to refund overpaid property taxes to the owner of record at the time of refund.

Unless a response requesting otherwise is received by ^{MAY 16, 2023} ~~April 26 2023~~, the refund will be issued to the property owners according to ORS 311.806. *RM*

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

Sincerely,

Marion County Tax Collector
By Refund Clerk

0523



Account Number: **543044**

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

~~OFFICE DEPOT~~

6600 N MILITARY TRAIL
BOCA RATON FL 33496

SECOND REQUEST

MAR 09 2023

PLEASE RESPOND

Account: 543044
Prop. Owner: AUBURN ROAD ASSOCIATES LLC
Prop. Location: 520 LANCASTER DR NE SALEM OR 97301
Map Tax Lot: 072W30BD01301

Refund due for DUPLICATE PMT on 2022 property taxes (ORS 311.806).

Amount of overage: \$40,086.26

Date of petition: 1/19/2023

FINAL NOTICE

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** _____ 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.

6527

RFP



TAX COLLECTION DEPARTMENT

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

Account Number: **543044**



Nov 16 2022

PAYER A:
AUBURN ROAD ASSOCIATES LLC
PO BOX 820570
VANCOUVER WA 98682



RECEIVED
JAN 18 2023

MARION COUNTY
TAX COLLECTOR

PAYER B:
OFFICE DEPOT
6600 N MILITARY TRAIL
BOCA RATON FL 33496

Account: **543044**
Prop. Owners: AUBURN ROAD ASSOCIATES LLC
Prop. Location: 520 LANCASTER DR NE SALEM OR 97301
Map Tax Lot: 072W30BD01301
Amt. of Refund: **\$40,086.26**
Cause of Overage: **DUPLICATE PMT**

We have received, **and applied 2022** property tax payments from both payers, noted above. The amount of **\$40086.26** 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:

Office Depot, LLC

6600 North Military Trail

Boca Raton, FL 33428

Lease Administration

Signed: **X** Cindy Schaffer Property Manager Date: 12/7/22
(on behalf of Auburn Road Associates LLC)

RF *LA*



TAX COLLECTION DEPARTMENT

Account Number: **543044**

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



Nov 16 2022

PAYER A:

AUBURN ROAD ASSOCIATES LLC
PO BOX 820570
VANCOUVER WA 98682

SECOND REQUEST
DEC 31 2022
PLEASE RESPOND

PAYER B:

OFFICE DEPOT
6600 N MILITARY TRAIL
BOCA RATON FL 33496

Account: **543044**
Prop. Owners: AUBURN ROAD ASSOCIATES LLC
Prop. Location: 520 LANCASTER DR NE SALEM OR 97301
Map Tax Lot: 072W30BD01301
Amt. of Refund: **\$40,086.26**
Cause of Overage: **DUPLICATE PMT**

We have received, **and applied 2022** property tax payments from both payers, noted above. The amount of **\$40086.26** 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:

Signed: **X** _____ Date: _____

**Marion County Tax Collector
Refund #9329 Summary**

Account # 543044 Roll R Code Area 24622

Tax Id 543044

Owner
AUBURN ROAD ASSOCIATES LLC
OFFICE DEPOT INC
PO BOX 820570
VANCOUVER WA 98682

Payee
AUBURN ROAD ASSOCIATES LLC
PO BOX 820570
VANCOUVER WA 98682

Lender
Situs 520 LANCASTER DR NE SALEM OR 97301
Reason DUPLICATE PMT

Refund Details

Year	Refund Amount	Refund Interest	Refund Total
2022	\$40,086.26	\$0.00	\$40,086.26
Total	\$40,086.26	\$0.00	\$40,086.26

Check # **Comment** DUPLICATE PMT; 2021-22 PROP TAXES

Tax History

Year	Tax Type	Total Due	Current Due	Original Due	Due Date
2022	ADVALOREM	(\$40,086.26)	(\$40,086.26)	\$41,326.04	15-Nov-2022
Balance As Of 11/16/2022		(\$40,086.26)			

Tax Adjustments

Year	Discount	Adv Interest	Tax Credit
2022	\$0.00	\$0.00	\$40,086.26

Payment History

R #	Year	Date	Payer	Amount
3879641	2022	10-Nov-2022	Retail Lockbox Inc	\$80,172.52

Comments 2 CHECKS WERE SENT/POSTED THRU RLB