



MARION COUNTY BOARD OF COMMISSIONERS

Board Session Agenda Review Form

Meeting date: January 10, 2024

Department: Tax Office

Title: Property tax refund for East Park LLC

Agenda Planning Date: 12/28/23 Management Update/Work Session Date: Audio/Visual aids [ ]

Time Required: 15 min. Contact: Austin Fowler - Tax Collector Phone: ext. 2244

Requested Action: Approve order authorizing property tax refund for East Park LLC.

Issue, Description & Background: The tax collector received duplicate payments on account 346188 for the 2023-24 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 \$21,715.06. 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 \$21,715.06.

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

List of attachments: 1. Property tax petition for refund of East Park LLC, with supporting documentation. 2. Board Order.

Presenter: Austin Fowler - Tax Collector

Department Head Signature: Natasha McVey

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. 346188, 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. 346188 in the amount indicated on the petition.

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

MARION COUNTY BOARD OF COMMISSIONERS

\_\_\_\_\_  
Chair

\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Commissioner



Tax Account: **346188**

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

**REFUND PETITION**

**PETITIONER:** EAST PARK LLC  
PO BOX 2201  
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 N/A	Refund Amount
346188	2023	\$21,715.06	N/A	\$21,715.06

**REASON FOR REFUND:**  
OP DUE TO PROPERTY OWNER PAYING PROPERTY TAXES TWICE.

Signed: See Attached File

Petition verified and refund recommended:

*Austin Fowler*, Marion County Tax Collection Dept. Date 12/13/2023  
*AMC*

Approved as to Form  
*Scott A. Van*  
12/21/23  
Legal Counsel



Account Number: **346188**

**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**

EAST PARK LLC  
PO BOX 2201  
LAKE OSWEGO OR 97035

Account: 346188  
Prop. Owner: EAST PARK LLC  
Prop. Location:  
Map Tax Lot: 072W29C000101

Refund due for OVERPAYMENT on 2023 property taxes (ORS 311.806).

Amount of overage: \$21,715.06

Date of petition: 12/5/2023

**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: **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.

**Marion County Tax Collector**  
**Refund #11731 Summary**

Account # 346188

Roll R Code Area 24010

Tax Id

346188

**Owner**

EAST PARK LLC  
PO BOX 2201  
LAKE OSWEGO OR 97035

**Payee**

EAST PARK LLC  
PO BOX 2201  
LAKE OSWEGO OR 97035

**Lender**

**Situs**

**Reason** OVERPAYMENT

**Refund Details**

Year	Refund Amount	Refund Interest	Refund Total
2023	\$21,715.06	\$0.00	\$21,715.06
<b>Total</b>	<b>\$21,715.06</b>	<b>\$0.00</b>	<b>\$21,715.06</b>

**Check #** **Comment** OVERPAYMENT; 2023-24 PROP TAXES

**Tax History**

Year	Tax Type	Total Due	Current Due	Original Due	Due Date
2023	ADVALOREM	(\$21,715.06)	(\$21,715.06)	\$22,386.66	15-Nov-2023

**Balance As Of 12/5/2023** (\$21,715.06)

**Tax Adjustments**

Year	Discount	Adv Interest	Tax Credit
2023	\$0.00	\$0.00	\$21,715.06

**Payment History**

R #	Year	Date	Payer	Amount
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**Comments** R0102; H/O PD TWICE ONCE USING RLB WITH CHECK NO 1158 AS WELL AS A CHECK SENT INTO OFFICE