



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 refund for East Park LLC

Issue, Description & Background: The tax collector received duplicate payments on tax account 523955 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 \$ 45,367.03. 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 \$45,367.03.

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. 523955, 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. 523955 in the amount indicated on the petition.

DATED this _____ day of _____ 20__.

MARION COUNTY BOARD OF COMMISSIONERS

Chair

Commissioner

Commissioner



Tax Account: **523955**

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
523955	2023	\$45367.03	N/A	\$45367.03

REASON FOR REFUND:

TAX PAYER PD TWICE ONCE USING RLB (3RD PARTY PROCESSOR) WITH CHECK NO 1158 AS WELL AS A CERTIFIED CHECK 892745 SENT INTO OFFICE

Signed: See Attached File

Petition verified and refund recommended:

Austin J. Fuller Marion County Tax Collection Dept. Date 12/5/2023
AMF

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



Account Number: **523955**

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: 523955
Prop. Owner: EAST PARK LLC
Prop. Location: 102 GREENCREST ST NE SALEM OR 97301
Map Tax Lot: 072W29C000100

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

Amount of overage: \$45,367.03

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** _____ **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.

**Marion County Tax Collector
Refund #11732 Summary**

Account # 523955 Roll R Code Area 24010

Tax Id 523955

Owner
EAST PARK LLC
PO BOX 2201
LAKE OSWEGO OR 97035

Payee
EAST PARK LLC
PO BOX 2201
LAKE OSWEGO OR 97035

Lender

Situs 102 GREENCREST ST NE SALEM OR 97301

Reason OVERPAYMENT

Refund Details

Year	Refund Amount	Refund Interest	Refund Total
2023	\$45,367.03	\$0.00	\$45,367.03
Total	\$45,367.03	\$0.00	\$45,367.03

Check # **Comment** DUPLICATE PMT; 2023-24 PROP TAXES

Tax History

Year	Tax Type	Total Due	Current Due	Original Due	Due Date
2023	ADVALOREM	(\$45,367.03)	(\$45,367.03)	\$46,770.13	15-Nov-2023

Balance As Of 12/5/2023 (\$45,367.03)

Tax Adjustments

Year	Discount	Adv Interest	Tax Credit
2023	\$0.00	\$0.00	\$45,367.03

Payment History

R #	Year	Date	Payer	Amount
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Comments