



MARION COUNTY BOARD OF COMMISSIONERS

Board Session Agenda Review Form

Meeting date: February 21, 2024

Department: Tax Office

Title: Property tax refund for Fjord LLC

Management Update/Work Session Date: Audio/Visual aids

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

Requested Action: Adopt order authorizing property tax refund for Fjord LLC.

Issue, Description & Background: Certain personal property was mistakenly taxed on two different tax accounts for several years. As a result, the Assessor did a roll correction to note the subject property on the correct tax account. Thus, a refund is due to taxpayer on account 359791 for the 2020 through 2023 tax years. ORS 311.808(1) requires the county governing body to issue refunds in situations like this. The total amount of the refund due (plus statutory interest) is \$25,725.55. 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.

Financial Impacts: The amount of the refund (with interest through 2/29/24) is \$25,725.55.

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

List of attachments: 1. Property tax petition for refund of Fjord 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. 359791, 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. 359791 in the amount indicated on the petition.

DATED this _____ day of _____, 20__.

MARION COUNTY BOARD OF COMMISSIONERS

Chair

Commissioner

Commissioner



Tax Account: **359791**

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

REFUND PETITION

PETITIONER: FJORD LLC
3099 N PACIFIC HWY # 100
WOODBURN OR 97071

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

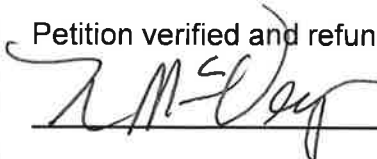
Tax Account	Tax Year	Tax Amount	Interest through 02/29/24	Refund Amount
359791	2020 THRU 2023	\$21,717.00	\$4,008.55	\$25,725.55

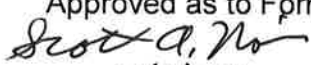
REASON FOR REFUND:

THE ASSESSOR'S OFFICE CORRECTED THE TAX ROLL FOR THE YEARS 2020-21 THROUGH 2023-24. THE SAME 5 ASSETS WERE ASSESSED ON 2 ACCOUNTS.

Signed: See Attached File

Petition verified and refund recommended:

 , Marion County Tax Collection Dept. Date 2/2/2024

Approved as to Form

2/2/24
Legal Counsel

Account Number: **359791**

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

FJORD LLC
3099 N PACIFIC HWY # 100
WOODBURN OR 97071

Account: 359791
Prop. Owner: FJORD LLC
Prop. Location:
Map Tax Lot: 051W04C003100A2

Refund due for ADJ TO TAX ROLL on 2020 THROUGH 2023 property taxes (ORS 311.806).

Amount of overage: ~~\$28,805.92~~ **\$25,725.55 ***

Date of petition: 1/8/2024

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: 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 22-065 dated 05/25/2022). Some refunds still require specific approval by the Board of Commissioners.

* software 'glitch'.

R0130

SUMMARY OF TAX ACCOUNT
MARION COUNTY TAX COLLECTOR
P.O. BOX 2511
SALEM, OR 97308
(503) 588-5215

8-Jan-2024

FJORD LLC
 3099 N PACIFIC HWY # 100
 WOODBURN OR 97071

Tax Account #	359791	Lender Name	
Account Status	A	Lender ID	
Roll Type	Real	Property ID	03039 051W04C 03100A2
Situs Address		Interest To	Jan 8, 2024

Tax Summary

Tax Year	Total Due *	Taxes	Fees	Interest	Discount	Original Due	Due Date	Date Paid
2023	(\$4,332.09)	(\$4,332.09)	\$0.00	\$0.00	\$0.00	\$5,906.27	Nov 15, 2023	Dec 12, 2023
2022	(\$5,273.15)	(\$5,273.15)	\$0.00	\$0.00	\$0.00	\$6,210.89	Nov 15, 2022	Dec 12, 2023
2021	(\$4,720.69)	(\$4,720.69)	\$0.00	\$0.00	\$0.00	\$5,645.23	Nov 15, 2021	Dec 12, 2023
2020	(\$5,026.42)	(\$5,026.42)	\$0.00	\$0.00	\$0.00	\$5,994.60	Nov 15, 2020	Jan 8, 2021
Total	(\$19,352.35)	(\$19,352.35)	\$0.00	\$0.00	\$0.00	\$23,756.99		
Minimum Payments								
Due On	11/15/2023	(\$15,020.26)	2/15/2024	\$0.00	5/15/2024	\$0.00		

* Taxes + Fees + Interest - Discount