



MARION COUNTY BOARD OF COMMISSIONERS

Board Session Agenda Review Form

Meeting date: January 10, 2024

Department: Tax Office

Title: Property tax refund for Robert N. Magid and Modish Corp.

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 Robert N. Magid and Modish Corp.

Issue, Description & Background: The assessor stipulated to a reduced value for account 526481 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 (plus statutory interest) is \$24,088.11. 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 1/15/24) is \$24,088.11.

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

List of attachments: 1. Property tax petition for refund of Robert N. Magid and Modish Corp., 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. 526481, 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. 526481 in the amount indicated on the petition.

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

MARION COUNTY BOARD OF COMMISSIONERS

\_\_\_\_\_  
Chair

\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Commissioner



Tax Account: **526481**

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

**REFUND PETITION**

**PETITIONER:** MAGID, ROBERT N 67% & MODISH CORP 33%  
PO BOX 1004  
LAKE OSWEGO OR 97034

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 01/15/2024 | Refund Amount |
|-------------|----------|------------|-----------------------------|---------------|
| 526481      | 2023     | 23,849.61  | 238.50                      | \$24,088.11   |

**REASON FOR REFUND:**

PER STIPULATION T23-001 REDUCED RMV DUE TO HIGH VACANCY RATE.

Signed: See Attached File

Petition verified and refund recommended:

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

*A. McCreary*

|  |
|--|
| <p>Approved as to Form<br/><i>Scott A. No</i><br/>12/21/23<br/>Legal Counsel</p> |
|--|



Account Number: **526481**

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**

MAGID, ROBERT N 67% & MODISH CORP 33%  
PO BOX 1004  
LAKE OSWEGO OR 97034

Account: 526481  
Prop. Owner: MAGID, ROBERT N 67% &  
Prop. Location: 2850 BROADWAY ST NE SALEM OR 97303  
Map Tax Lot: 073W11CC05102

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

Amount of overage: \$24,088.11

Date of petition: 12/13/2023

**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.

