



MARION COUNTY BOARD OF COMMISSIONERS

Board Session Agenda Review Form

Meeting date: January 10, 2024

Department: Tax Office

Title: Property tax refund for New Pac Inc.

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 New Pac Inc.

Issue, Description & Background: The assessor stipulated to a lower value on tax account 591047 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 \$20,269.84. 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 \$20,269.84.

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

List of attachments: 1. Property tax petition for refund of New Pac Inc., 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. 591047, 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. 591047 in the amount indicated on the petition.

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

MARION COUNTY BOARD OF COMMISSIONERS

\_\_\_\_\_  
Chair

\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Commissioner



Tax Account: **591047**

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

**REFUND PETITION**

**PETITIONER:** NEW PAC INC  
PO BOX 3000  
SALEM OR 97302

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 01/02/2024	Refund Amount
591047	2023	\$20,069.15	\$200.69	\$20,269.84

**REASON FOR REFUND:**

CORRECTING 23-24 PER REVIEW T23-049. REDUCED VALUES DUE TO DROPPING RENT RATE FROM GOOD TO AVERAGE BASED CURRENT ASKING RATE.

Signed: See Attached File

Petition verified and refund recommended:

*Austin Fowler*, Marion County Tax Collection Dept. Date 12/6/2023

*Scott A. No*

Approved as to Form  
*Scott A. No*  
12/21/23  
Legal Counsel

**Marion County Tax Collector  
Refund #11737 Summary**

Account # 591047      Roll R    Code Area 24010

Tax Id      591047

Owner  
NEW PAC INC  
FIRST PACIFIC CORPORATION  
PO BOX 3000  
SALEM OR 97302

Payee  
NEW PAC INC  
PO BOX 3000  
SALEM OR 97302

**Lender**

Situs      5121 SKYLINE VILLAGE LOOP S SALEM OR 97306

Reason    ADJ TO TAX ROLL

*11/02/23*

**Refund Details**

Year	Refund Amount	Refund Interest	Refund Total
2023	\$20,069.15	\$200.69	\$20,269.84
<b>Total</b>	<b>\$20,069.15</b>	<b>\$200.69</b>	<b>\$20,269.84</b>

Check #      Comment    T23-049; ADJ TO TAX ROLL; 2023-24 PROP TAXES

**Tax History**

Year	Tax Type	Total Due	Current Due	Original Due	Due Date
2023	ADVALOREM	(\$20,689.85)	(\$20,689.85)	\$157,066.08	15-Nov-2023

Balance As Of 12/8/2023      (\$20,689.85)      ↓  
*+ interest*

**Tax Adjustments**

Year	Discount	Adv Interest	Tax Credit
2023	(\$620.70)	\$0.00	\$20,689.85

**Payment History**

R #	Year	Date	Payer	Amount
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Comments    **\*\*THIS WILL NEED BOC APPROVAL. STILL SEND THE RFP, BUT WE WILL ALSO NEED TO SUBMIT TO BOC. SEE NATASHA\*\***



Account Number: **591047**

**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**

NEW PAC INC  
PO BOX 3000  
SALEM OR 97302

Account: 591047  
Prop. Owner: NEW PAC INC  
Prop. Location: 5121 SKYLINE VILLAGE LOOP S SALEM OR 97306  
Map Tax Lot: 083W16BB07500

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

Amount of overage: \$20,269.84

Date of petition: 12/6/2023

**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.