



MARION COUNTY BOARD OF COMMISSIONERS

Board Session Agenda Review Form

Meeting date: ~~January 24, 2024~~ 1/17/2024

Department: Tax Office

Title: Property tax refund for Phillip K. Weaver

Agenda Planning Date: 1/11/24 Management Update/Work Session Date: Audio/Visual aids

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

Requested Action: Approve an order authorizing a property tax refund for Phillip K. Weaver.

Issue, Description & Background: The Tax Collector received duplicate payments on tax account 322450 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 \$36,272.33. 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 \$36,272.33.

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

List of attachments: 1. Property tax petition for refund of Phillip K. Weaver, 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. 322450, 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. 322450 in the amount indicated on the petition.

DATED this _____ day of _____ 20____.

MARION COUNTY BOARD OF COMMISSIONERS

Chair

Commissioner

Commissioner



Tax Account: **322450**

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

REFUND PETITION

PETITIONER: WEAVER, PHILLIP K
2844 COLORADO DR NW
SALEM OR 97304

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
322450	2023	\$36,272.33	N/A	\$36,272.33

REASON FOR REFUND:

THE PROPERTY OWNER MADE PAYMENT IN ERROR AS WELL AS THEIR LENDER.

Signed: See Attached File

Petition verified and refund recommended:

Austin Fowler, Marion County Tax Collection Dept. Date 1/4/2024
N. McVey

Approved as to Form <u>Sgt. A. No</u> <u>1/8/24</u> Legal Counsel
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OREGON

TAX COLLECTION DEPARTMENT

Natasha McVey, Tax Collector
Phone: (503) 588-6215 Fax: (503) 566-3911
E-mail: PropertyTax@co.marion.or.us

Account Number: 322450



Nov 29 2023

PAYER A:
BANK OF THE PACIFIC
PO BOX 1826
ABERDEEN WA 98520

RECEIVED
DEC 08 2023
MARION COUNTY
TAX COLLECTOR

PAYER B:
WEAVER, PHILLIP K
2844 COLORADO DR NW
SALEM OR 97304

Account: 322450
Prop. Owners: PHILLIP K WEAVER TR 50% &
Prop. Location: 1366 TANDEM AVE NE SALEM OR 97301
Map Tax Lot: 073W11DD01802
Amt. of Refund: \$36,272.33
Cause of Overage: DUPLICATE PMT

We have received, and applied 2023 property tax payments from both payers, noted above. The amount of \$36272.33 will be refunded to only one party. [NOTE: Refund amounts cannot be altered.]

We recommend that you contact the other payer, shown above, then notify us in writing as to who should receive the refund, even if it is not one of the payers listed above. We need written refund instructions from both parties that paid. Please sign and return this notice to the Tax Collection Department.

Please refund this overage to the following name and address:

Phillip K Weaver
2844 Colorado Dr NW
Salem OR 97304

Bank of the Pacific

Signed: X [Signature] Date: 12/7/23

20109



TAX COLLECTION DEPARTMENT

Natasha McVey, Tax Collector
Phone: (503) 588-5215 Fax: (503) 566-3911
E-mail: PropertyTax@co.marion.or.us

Account Number: 322450



Nov 29 2023

PAYER A:
WEAVER, PHILLIP K ✓
2844 COLORADO DR NW
SALEM OR 97304

PAYER B:
BANK OF THE PACIFIC
PO BOX 1826
ABERDEEN WA 98520

RECEIVED

DEC 07 2023
MARION COUNTY
TAX COLLECTOR

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Please refund this overage to the following name and address:

PHILLIP K WEAVER
2844 COLORADO DR NW
SALEM, OREGON 97304

Home Address

Signed: X [Signature] Date: 12/04/2023

**Marion County Tax Collector
Refund #11586 Summary**

Account # 322450 Roll R Code Area 24950

Tax Id 322450

Owner
PHILLIP K WEAVER TR 50% &
WEAVER, PHILLIP K TRE &
BILLIE M WEAVER TR 50%
2844 COLORADO DR NW
SALEM OR 97304

Payee
WEAVER, PHILLIP K
2844 COLORADO DR NW
SALEM OR 97304

Lender
Situs 1366 TANDEM AVE NE SALEM OR 97301
Reason DUPLICATE PMT

Refund Details

Year	Refund Amount	Refund Interest	Refund Total
2023	\$36,272.33	\$0.00	\$36,272.33
Total	\$36,272.33	\$0.00	\$36,272.33

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

Tax History

Year	Tax Type	Total Due	Current Due	Original Due	Due Date
2023	ADVALOREM	(\$36,272.33)	(\$36,272.33)	\$37,394.15	15-Nov-2023

Balance As Of 11/29/2023 **(\$36,272.33)**

Tax Adjustments

Year	Discount	Adv Interest	Tax Credit
2023	\$0.00	\$0.00	\$36,272.33

Payment History

R #	Year	Date	Payer	Amount
3897443	2023	10-Nov-2023	RETAIL LOCKBOX	\$36,272.33

Comments H/O PD VIA RLB W/ CHK 2645; BANK OF THE PACIFIC PD VIA RLB W/ CHK 4628