



MARION COUNTY BOARD OF COMMISSIONERS

Board Session Agenda Review Form

Meeting date: January 10, 2024

Department: Tax Office

Title: Property tax refund for ACV CFT Salem 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 ACV CFT LLC.

Issue, Description & Background: The tax collector received duplicate payments on account 589205 for the 2022-23 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 \$79,364.87. 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 \$79,364.87.

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

List of attachments: 1. Property tax petition for refund of ACV CFT 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. 589205, 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. 589205 in the amount indicated on the petition.

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

MARION COUNTY BOARD OF COMMISSIONERS

\_\_\_\_\_  
Chair

\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Commissioner



Tax Account: **589205**

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

**REFUND PETITION**

**PETITIONER:** ACV CFT SALEM LLC  
465 1ST ST W 2ND FLOOR  
SONOMA CA 95476

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
589205	2023	\$79,364.87	N/A	\$79,364.87

**REASON FOR REFUND:**

WE RECIEVED PROPERTY TAX PYMTS FROM BOTH PROPERTY OWNER AND TITLE COMPANY RESULTING IN A DUPLICATE PAYMENT.

Signed: See Attached File

Petition verified and refund recommended:

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

DMC

Approved as to Form <u>Scott A. Nois</u> 12/21/23 Legal Counsel
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## TAX COLLECTION DEPARTMENT

Account Number: **589205**

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



November 16, 2023

Ref #: FILE NO Z2244591-001  
MB1

FIDELITY NATIONAL TITLE  
ONE EAST WASHINGTON ST  
PHOENIX AZ 85004

Account: 589205  
Prop. Owners: ACV CFT SALEM LLC  
Prop. Location: 435 LIBERTY ST NE SALEM OR 97301  
Map Tax Lot: 073W22DC02000  
Amt. of Overage: \$79,364.87  
Cause of Overage: DUPLICATE PMT

According to our records, the 2023 property taxes on the above account are overpaid.

Please advise this office in writing who should receive the refund. **Unless a response requesting this refund is received by December 05 2023, the refund will be issued to the PROPERTY OWNER, who also paid, according to their instructions.**

We urge you to give your prompt attention to this matter.

Sincerely,

Marion County Tax Collector  
By Refund Clerk

*R1212*



TAX COLLECTION DEPARTMENT

Account Number: 589205

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



Ref #: FILE NO Z2244591-001 MB1

Oct 31 2023

PAYER A:
ACV CFT SALEM LLC
465 1ST ST W 2ND FLOOR
SONOMA CA 95476

PAYER B:
FIDELITY NATIONAL TITLE
ONE EAST WASHINGTON ST
PHOENIX AZ 85004

Account: 589205
Prop. Owners: ACV CFT SALEM LLC
Prop. Location: 435 LIBERTY ST NE SALEM OR 97301
Map Tax Lot: 073W22DC02000
Amt. of Refund: \$79,364.87
Cause of Overage: DUPLICATE PMT

We have received, and applied 2023 property tax payments from both payers, noted above. The amount of \$79364.87 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:

ACV CFT SALEM LLC, (ATTN - Megh Tamaug)
465 1ST ST 2ND FLOOR
SONOMA, CA 95476

Signed: X [Signature] Date: 11/7/2023

R1212

**Marion County Tax Collector  
Refund #10990 Summary**

Tax Id 589205

Account # 589205 Roll R Code Area 24970

Owner  
ACV CFT SALEM LLC  
RITE-AID  
465 1ST ST W 2ND FLOOR  
SONOMA CA 95476

Payee  
FIDELITY NATIONAL TITLE  
ONE EAST WASHINGTON ST  
PHOENIX AZ 85004

Lender

Situs 435 LIBERTY ST NE SALEM OR 97301

Reason DUPLICATE PMT

**Refund Details**

Year	Refund Amount	Refund Interest	Refund Total
2023	\$79,364.87	\$0.00	\$79,364.87
<b>Total</b>	<b>\$79,364.87</b>	<b>\$0.00</b>	<b>\$79,364.87</b>

Check # Comment DUPLICATE PMT; 2023-24 PROP TAXES

**Tax History**

Year	Tax Type	Total Due	Current Due	Original Due	Due Date
2023	ADVALOREM	(\$79,364.87)	(\$79,364.87)	\$81,819.45	15-Nov-2023

Balance As Of 10/31/2023 (\$79,364.87)

**Tax Adjustments**

Year	Discount	Adv Interest	Tax Credit
2023	\$0.00	\$0.00	\$79,364.87

**Payment History**

R #	Year	Date	Payer	Amount
3894262	2023	30-Oct-2023	Retail Lockbox	\$79,364.87

Comments LTR; PROP OWNER PD VIA PAYSTATION