



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 Starlite MHC LLC

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 Starlite MHC LLC.

Issue, Description & Background: The Tax Collector received duplicate payments on tax account 522148 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 \$92,084.13. 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 \$92,084.13.

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

List of attachments: 1. Property tax petition for refund of Starlite MHC 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. 522148, 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. 522148 in the amount indicated on the petition.

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

MARION COUNTY BOARD OF COMMISSIONERS

\_\_\_\_\_  
Chair

\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Commissioner



Tax Account: **522148**

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

**REFUND PETITION**

**PETITIONER:** STARLITE MHC LLC  
1700 ADAMS AV # 212  
COSTA MESA CA 92626

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
522148	2023	\$92,084.13	N/A	\$92,084.13

**REASON FOR REFUND:**

BOTH PROPERTY OWNER AND LENDER MADE PAYMENT. THE PROPERTY OWNER MADE THE PAYMENT IN ERROR.

Signed: See Attached File

Petition verified and refund recommended:

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

Approved as to Form <i>Scott A. Noe</i> 1/4/24 Legal Counsel
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OREGON

# TAX COLLECTION DEPARTMENT

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

Account Number: **522148**



DEC 14 2023 31

Nov 17 2023

Ref #: 1858514

**PAYER A:**

CORELOGIC COMMERCIAL REAL ESTATE SERVICES INC ✓  
PO BOX 9222  
COPPELL TX 75063

RECEIVED  
JAN 03 2023  
MARION COUNTY  
TAX COLLECTOR

**PAYER B:**

STARLITE MHC LLC  
1700 ADAMS AV # 212  
COSTA MESA CA 92626

Account: **522148**  
Prop. Owners: STARLITE MHC LLC  
Prop. Location: 4882 LANCASTER DR NE SALEM OR 97305  
Map Tax Lot: 072W06BA00800  
Amt. of Refund: **\$92,084.13**  
Cause of Overage: **DUPLICATE PMT**

We have received, *and applied 2023* property tax payments from both payers, noted above. The amount of **\$92084.13** 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:**

CORELOGIC TAX SERVICES LLC  
\_\_\_\_\_  
PO BOX 9202  
\_\_\_\_\_  
COPPELL TX 75019  
\_\_\_\_\_

Signed:  Ramkishore Date: 01/03/2024

TOO LATE OF RESPONSE



O R E G O N

## TAX COLLECTION DEPARTMENT

Account Number: **522148**

Natasha McVey, Tax Collector

Phone: (503) 588-5215 Fax: (503) 566-3911

E-mail: PropertyTax@co.marion.or.us



December 13, 2023

Ref #: 1858514

CORELOGIC COMMERCIAL REAL ESTATE SERVICES INC  
PO BOX 9222  
COPPELL TX 75063

Account: 522148  
Prop. Owners: STARLITE MHC LLC  
Prop. Location: 4882 LANCASTER DR NE SALEM OR 97305  
Map Tax Lot: 072W06BA00800  
Amt. of Overage: \$92,084.13  
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 January 02 2024, 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

**Marion County Tax Collector  
Refund #11425 Summary**

Tax Id 522148

Account # 522148      Roll R   Code Area 24620

**Owner**  
STARLITE MHC LLC  
STARLITE MOBILE VILLAGE  
1700 ADAMS AV # 212  
COSTA MESA CA 92626

**Payee**  
STARLITE MHC LLC  
1700 ADAMS AV # 212  
COSTA MESA CA 92626

**Lender**

**Situs** 4882 LANCASTER DR NE SALEM OR 97305

**Reason** DUPLICATE PMT

**Refund Details**

Year	Refund Amount	Refund Interest	Refund Total
2023	\$92,084.13	\$0.00	\$92,084.13
<b>Total</b>	<b>\$92,084.13</b>	<b>\$0.00</b>	<b>\$92,084.13</b>

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

**Tax History**

Year	Tax Type	Total Due	Current Due	Original Due	Due Date
2023	ADVALOREM	(\$92,084.13)	(\$92,084.13)	\$94,932.09	15-Nov-2023

**Balance As Of 11/17/2023**      **(\$92,084.13)**

**Tax Adjustments**

Year	Discount	Adv Interest	Tax Credit
2023	\$0.00	\$0.00	\$92,084.13

**Payment History**

R #	Year	Date	Payer	Amount
3900020	2023	16-Nov-2023	CORELOGIC COMMERCIAL REAL ESTATE SERVICES INC	\$92,084.13

**Comments** LTR; H/O PD VIA PAYSTATION