



MARION COUNTY BOARD OF COMMISSIONERS

Board Session Agenda Review Form

Meeting date: December 3, 2025

Department: Tax Office

Title: Property tax refund for KL LB Buy 1 LLC

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 KL LB Buy 1 LLC.

**Issue, Description
& Background:**

Taxpayer paid deferred taxes when it was not required to for account 355022 for the 2025-26 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 \$56,607.30. 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 \$56,607.30.

**Impacts to Department
& External Agencies:**

None, beyond the processing of the refund itself.

List of attachments:

1. Property tax petition for refund of KL LB Buy 1 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. 355022, 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. 355022 in the amount indicated on the petition.

DATED this _____ day of _____ 20____.

MARION COUNTY BOARD OF COMMISSIONERS

Chair

Commissioner

Commissioner



Tax Account: **355022**

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

REFUND PETITION

PETITIONER: KL LB BUY 1 LLC
11807 NE 99TH ST
VANCOUVER WA 98682

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
355022	2025-26	\$56,607.30	N/A	\$56,607.30

REASON FOR REFUND:

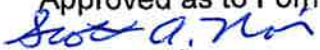
PAT LIAB WAS EXTENDED TO THE 2025-26 TAX ROLL IN ERROR. PER ORS 197 SINCE FARMING STOPPED WITHIN 5 YEARS AFTER ANNEXATION TO URBAN USE ZONE, DEFERRED TAXES ARE FORGIVEN. REFUND SPECIAL ASSESSMENT OF \$54,580.

Signed: See Attached File

Petition verified and refund recommended:

, Marion County Tax Collection Dept. Date 10/27/2025

Approved as to Form



11/6/25

Legal Counsel

Marion County Tax Collector Refund #13878 Summary

Tax Id 355022

Account # 355022 **Roll R** **Code Area** 03030

Owner

KL LB BUY 1 LLC
C/O LENNAR NORTHWEST LLC
11807 NE 99TH ST
VANCOUVER WA 98682

Payee

KL LB BUY 1 LLC
11807 NE 99TH ST
VANCOUVER WA 98682

Lender

Situs 8708 PARR RD NE GERVAIS OR 97026

Reason ADJ TO TAX ROLL

Refund Details

Year	Refund Amount	Refund Interest	Refund Total
2025	\$56,607.30	\$0.00	\$56,607.30
Total	\$56,607.30	\$0.00	\$56,607.30

Check # **Comment** ADJ TO TAX ROLL; 2025-26 PROP TAXES

Tax History

Year	Tax Type	Total Due	Current Due	Original Due	Due Date
2025	ADVALOREM	(\$58,244.72)	(\$58,244.72)	\$18,838.48	15-Nov-2025

Balance As Of 10/27/2025 (\$58,244.72)

Tax Adjustments

Year	Discount	Adv Interest	Tax Credit
2025	(\$1,637.42)	\$0.00	\$58,244.72

Payment History

R #	Year	Date	Payer	Amount
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Comments BOC; PAT LIAB WAS EXTENDED TO THE 2025-26 TAX ROLL IN ERROR. PER ORS 197 SINCE FARMING STOPPED WITHIN 5 YEARS AFTER ANNEXATION TO URBAN USE ZONE, DEFERRED TAXES ARE FORGIVEN. REFUND SPECIAL ASSESSMENT OF \$54,580.

SUMMARY OF TAX ACCOUNT

MARION COUNTY TAX COLLECTOR

P.O. BOX 2511

SALEM, OR 97308

(503) 588-5215

27-Oct-2025

KL LB BUY 1 LLC
C/O LENNAR NORTHWEST LLC
11807 NE 99TH ST
VANCOUVER WA 98682

Tax Account #	355022	Lender Name	
Account Status	A	Lender ID	
Roll Type	Real	Property ID	03030 LEGACY 1-44122000
Situs Address	8708 PARR RD NE GERVAIS OR 97026	Interest To	Oct 27, 2025

Tax Summary

Tax Year	Total Due *	Taxes	Fees	Interest	Discount	Original Due	Due Date	Date Paid
2025	(\$58,244.72)	(\$58,244.72)	\$0.00	\$0.00	\$0.00	\$18,838.48	Nov 15, 2025	Oct 6, 2025
2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,451.70	Nov 15, 2024	Nov 16, 2024
2023	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,096.21	Nov 15, 2023	Oct 5, 2023
2022	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,081.53	Nov 15, 2022	Nov 9, 2022
2021	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,273.33	Nov 15, 2021	Nov 17, 2021
2020	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,236.07	Nov 15, 2020	Nov 2, 2020
2019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,203.51	Nov 15, 2019	Oct 16, 2019
2018	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,131.86	Nov 15, 2018	Dec 12, 2018
Total	(\$58,244.72)	(\$58,244.72)	\$0.00	\$0.00	\$0.00	\$44,312.69		

Minimum Payments

Due On 11/17/2025 \$0.00 2/17/2026 \$0.00 5/15/2026 \$0.00

* Taxes + Fees + Interest - Discount