



MARION COUNTY BOARD OF COMMISSIONERS

Board Session Agenda Review Form

Meeting date: September 17, 2025

Department: Tax Office

Title:

Property tax refund for Ripe LLC

Management Update/Work Session Date: _____

Audio/Visual aids ☐

Time Required: 15 min.

Contact: Austin Fowler, Tax Collector

Phone: ext. 2244

Requested Action:

Adopt order authorizing property tax refund for Ripe LLC.

Issue, Description
& Background:

The Assessor remedied a clerical error for account 512162, effective in the 2024-25 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 \$56,506.77. 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 9/15/25) is \$56,506.77.

Impacts to Department
& External Agencies:

None, beyond the processing of the refund itself.

List of attachments:

1. Property tax petition for refund of Ripe 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. 512162, 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. 512162 in the amount indicated on the petition.

DATED this _____ day of _____, 20____.

MARION COUNTY BOARD OF COMMISSIONERS

Chair

Commissioner

Commissioner



Tax Account: **512162**

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

REFUND PETITION

PETITIONER: RIPE LLC
PO BOX 171
SAINT PAUL OR 97137

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 09/15/2025	Refund Amount
512162	2020-21 THROUGH 2024-25	\$42,554.03	\$13,952.74	\$56,506.77

REASON FOR REFUND:

MC 37,500 SQFT PR 3,750 SQFT AND CD 9,000 SQFT WERE DUPLICATED AND PICKED UP IN ERROR WITH EXCEPTION IN 2019.

Signed: See Attached File

Petition verified and refund recommended:

, Marion County Tax Collection Dept. Date 8/26/2025

Approved as to Form

8/29/25

Legal Counsel

Marion County Tax Collector **Refund #13739 Summary**

Account # 512162 Roll R Code Area 45570

Tax Id 512162

Owner
 RIPE LLC
 PO BOX 171
 SAINT PAUL OR 97137

Payee
 RIPE LLC
 PO BOX 171
 SAINT PAUL OR 97137

Lender

Situs 7257 ST PAUL HWY NE SAINT PAUL OR 97137

Reason ADJ TO TAX ROLL

Refund Details

Year	Refund Amount	Refund Interest	Refund Total
2020	\$7,567.46	\$4,389.13	\$11,956.59
2021	\$8,282.40	\$3,809.90	\$12,092.30
2022	\$8,490.97	\$2,886.93	\$11,377.90
2023	\$8,712.13	\$1,916.67	\$10,628.80
2024	\$9,501.07	\$950.11	\$10,451.18
Total	\$42,554.03	\$13,952.74	\$56,506.77

Check # **Comment** ADJ TO TAX ROLL; 2024-25 PROP TAXES

Tax History

Year	Tax Type	Total Due	Current Due	Original Due	Due Date
2024	ADVALOREM	(\$9,794.92)	(\$9,794.92)	\$58,383.14	15-Nov-2024
2023	ADVALOREM	(\$8,981.57)	(\$8,981.57)	\$53,543.51	15-Nov-2023
2022	ADVALOREM	(\$8,753.58)	(\$8,753.58)	\$52,256.68	15-Nov-2022
2021	ADVALOREM	(\$8,538.55)	(\$8,538.55)	\$50,975.60	15-Nov-2021
2020	ADVALOREM	(\$7,801.51)	(\$7,801.51)	\$46,577.70	15-Nov-2020

Balance As Of 8/19/2025 **(\$43,870.13)**

Tax Adjustments

Year	Discount	Adv Interest	Tax Credit
2020	(\$234.05)	\$0.00	\$7,801.51
2021	(\$256.15)	\$0.00	\$8,538.55
2022	(\$262.61)	\$0.00	\$8,753.58
2023	(\$269.44)	\$0.00	\$8,981.57
2024	(\$293.85)	\$0.00	\$9,794.92

Payment History

R #	Year	Date	Payer	Amount
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Comments R0826; DECREASE W/ INTEREST 25-26: Per WW, MC 37,500 sqft PR 3,750 sqft and CD 9,000 sqft were duplicated and picked up in error with exception on 512162 in 2019. No taxable change to 512159.

R0826
 8/19/2025 12:32 PM

SUMMARY OF TAX ACCOUNT
MARION COUNTY TAX COLLECTOR
P.O. BOX 2511
SALEM, OR 97308
(503) 588-5215

19-Aug-2025

RIPE LLC
PO BOX 171
SAINT PAUL OR 97137

Tax Account #	512162	Lender Name	
Account Status	A	Lender ID	
Roll Type	Real	Property ID	45570 LEGACY I-41821000
Situs Address	7257 ST PAUL HWY NE SAINT PAUL OR 97137	Interest To	Aug 19, 2025

Tax Summary

Tax Year	Total Due *	Taxes	Fees	Interest	Discount	Original Due	Due Date	Date Paid
2024	(\$9,794.92)	(\$9,794.92)	\$0.00	\$0.00	\$0.00	\$58,383.14	Nov 15, 2024	Nov 16, 2024
2023	(\$8,981.57)	(\$8,981.57)	\$0.00	\$0.00	\$0.00	\$53,543.51	Nov 15, 2023	Nov 2, 2023
2022	(\$8,753.58)	(\$8,753.58)	\$0.00	\$0.00	\$0.00	\$52,256.68	Nov 15, 2022	Nov 17, 2022
2021	(\$8,538.55)	(\$8,538.55)	\$0.00	\$0.00	\$0.00	\$50,975.60	Nov 15, 2021	Oct 29, 2021
2020	(\$7,801.51)	(\$7,801.51)	\$0.00	\$0.00	\$0.00	\$46,577.70	Nov 15, 2020	Nov 13, 2020
2019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53,128.47	Nov 15, 2019	Nov 14, 2019
2018	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$44,343.83	Nov 15, 2018	Nov 6, 2018
2017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$34,086.60	Nov 15, 2017	Oct 27, 2017
2016	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$32,787.56	Nov 15, 2016	Nov 15, 2016
2015	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,717.66	Nov 15, 2015	Oct 27, 2015
2014	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27,742.72	Nov 15, 2014	Oct 28, 2014
2013	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,090.13	Nov 15, 2013	Oct 28, 2013
2012	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,601.77	Nov 15, 2012	Nov 2, 2012
2011	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,416.14	Nov 15, 2011	Nov 10, 2011
2010	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,866.35	Nov 15, 2010	Nov 2, 2010
2009	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,857.52	Nov 15, 2009	Nov 10, 2009
2008	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,864.00	Nov 15, 2008	Nov 12, 2008
2007	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,281.02	Nov 15, 2007	Nov 14, 2007
2006	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,380.26	Nov 15, 2006	Nov 16, 2006
2005	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,504.35	Nov 15, 2005	Nov 1, 2005
2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,294.20	Nov 15, 2004	Oct 27, 2004
2003	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,241.84	Nov 15, 2003	Nov 17, 2003
2002	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,162.22	Nov 15, 2002	Nov 13, 2002
2001	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,427.56	Nov 15, 2001	Nov 8, 2001
2000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,918.85	Nov 15, 2000	Nov 13, 2000
1999	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,892.62	Nov 15, 1999	Nov 10, 1999
1998	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,843.35	Nov 15, 1998	Oct 14, 1998
1997	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,127.13	Dec 15, 1997	Aug 29, 1998
1996	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,693.82	Nov 15, 1996	Aug 29, 1998
1995	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,445.91	Nov 15, 1995	Aug 29, 1998
Total	(\$43,870.13)	(\$43,870.13)	\$0.00	\$0.00	\$0.00	\$812,452.51		

Minimum Payments
Due On

1/1/0001

* Taxes + Fees + Interest - Discount

MARION COUNTY, OREGON
REAL PROPERTY DESCRIPTION
CODE: 45570 PCL: 551 ACRES: 128.86
MAP: 042W220000100
LEGAL: PP 1998-078 (L:1)
SITUS: 7257 ST PAUL HWY NE SAINT PAUL

2024-25 PROPERTY TAX STATEMENT

MARION COUNTY TAX COLLECTOR
555 COURT ST NE, RM 2242
SALEM, OR 97301
(503) 588-5215

JULY 1, 2024 TO JUNE 30, 2025

TAX ACCOUNT NO.

512162

Payment Due by November 15, 2024

RIPE LLC
PO BOX 171
SAINT PAUL OR 97137

VALUES:	LAST YEAR	THIS YEAR
LAND	873,480	873,480
STRUCTURES	5,242,132	4,958,812
TOTAL RMV	6,115,612	5,832,292
TAXABLE ASSESSED VALUE (EXEMPTIONS APPLIED)	3,843,010	3,957,697
TAX LEVIED	53,543.51	58,383.14

QUESTIONS ABOUT THE ASSESSED VALUE? CONTACT THE ASSESSOR'S OFFICE: (503) 588-5144.

*** CORRECTED STATEMENT ***

FARM/FOREST/OTHER DEFERRAL -POTENTIAL ADD'L TAX LIAB

** IF A MORTGAGE CO. PAYS YOUR TAXES THEN THIS STATEMENT IS ONLY FOR YOUR RECORDS **
REFUNDS FOR DUPLICATE PAYMENTS MAY TAKE SEVERAL MONTHS TO PROCESS

Paystation*

When it's time to pay your bills

You can also pay Online: www.co.marion.or.us/AO/TAX
Or by Phone: 1-877-254-7870

Paystation, the service provider, charges a fee of 3% for
credit or debit cards and \$1.70 for electronic checks.



Payment Schedule	11/15/24	02/18/25	05/15/25	Savings
Full Payment	56,631.65	---	---	1,751.49
3% Discount				
2/3 Payment	38,143.65	---	19,461.05	778.44
2% Discount				
1/3 Payment	19,461.05	19,461.05	19,461.04	None
No Discount				

TOTAL DUE by 11/15/24

(After 3% Discount and Prepayments
and Including Any Delinquent Taxes)

\$56,631.65

↑ Tear Here

PLEASE INCLUDE THIS COUPON WITH YOUR PAYMENT — NO STAPLES, PAPER CLIPS, OR TAPE

Tear Here ↑

2024-2025 Marion County Real Property Taxes

SITUS: 7257 ST PAUL HWY NE SAINT PAUL

ACRES: 128.86

Payment Options

Net Amount Due by November 15, 2024

Full Payment by 11/15/24	... includes 3% Discount	56,631.65
2/3 Payment by 11/15/24	... includes 2% Discount	38,143.65
1/3 Payment by 11/15/24	... No Discount	19,461.05

Payment Due by November 15, 2024

☐ Mailing Address
Change on Back

2003 - 000002 - 5663165

RIPE LLC
PO BOX 171
SAINT PAUL OR 97137

TAX ACCOUNT NO.

512162

Enter Payment Amount

\$

Discount is Lost & Interest
Applies After Due Date

MAKE CHECK PAYABLE TO:

MARION COUNTY TAX COLLECTOR
PO BOX 2511
SALEM OR 97308-2511