



MARION COUNTY BOARD OF COMMISSIONERS

Board Session Agenda Review Form

Meeting date: August 23, 2017

Department: Tax Office Agenda Planning Date: 8/17/17 Time required: 15 min.

Audio/Visual aids

Contact: Natasha Ryder, Tax Collector Phone: ext. 2244

Department Head Signature: Rex Weisner

TITLE: Property tax refund for Bryan Court LLC

Issue, Description & Background: The taxpayer overpaid the taxes on account R101842 for the 2016-17 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 \$15,232.80. The Board has delegated authority to issue tax refunds under \$15,000 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 \$15,232.80.

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

Options for Consideration: 1. Authorize the property tax refund to Bryan Court LLC pursuant to the terms of the petition for refund; 2. Take no action at this time.

Recommendation: It is recommended that the Board authorize the property tax refund to Bryan Court LLC at this time.

List of attachments: 1. Property tax petition for refund of Bryan Court LLC with supporting documentation. 2. Board Order.

Presenter: Natasha Ryder, Tax Collector

Copies of completed paperwork sent to the following: (Include names and e-mail addresses.)

Copies to: Natasha Ryder, NRyder@co.marion.or.us; Scott Norris, snorris@co.marion.or.us

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. R101842, 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. R101842 in the amount indicated on the petition.

DATED this _____ day of _____ 20____.

MARION COUNTY BOARD OF COMMISSIONERS

Chair

Commissioner

Commissioner

Tax Account: **R101842**

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

REFUND PETITION

PETITIONER: BRYAN COURT LLC
PO BOX 1054
SILVERTON, OR 97308

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	Refund Amount
R101842	2016	\$15,232.80	\$.00	\$15,232.80

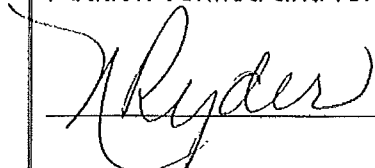
REASON FOR REFUND:

See Attached File. This refund is the result of an overpayment by the property owner. Interest will not be included.

TOTAL REFUND REQUESTED: \$15,232.80

Signed: See Attached File

Petition verified and refund recommended:



_____, Marion County Tax Collection Dept. Date: 08/10/17

Approved as to Form
Scott A. Min
8/11/17
Legal Counsel

Account Number: **R101842**

MARION COUNTY TAX COLLECTION DEPARTMENT
PO BOX 2511

SALEM, OR 97308-2511

PHONE 503-588-5215 FAX 503-566-3911 E-mail: Propertytax@co.marion.or.us

REFUND PETITION

BRYAN COURT LLC
PO BOX 1054
SILVERTON, OR 97308

RECEIVED

AUG 10 2017

MARION COUNTY
TAX COLLECTOR

Account: R101842
Prop. Owner: BRYAN COURT LLC
Prop. Location: 1005-1019 BRYAN CT - SILVERTON, OR 97381
Map Tax Lot: 061W26CC07000

Refund due for overpayment on 2016 REAL property taxes (ORS 311.806).

Cause of overage: OVERPAYMENT

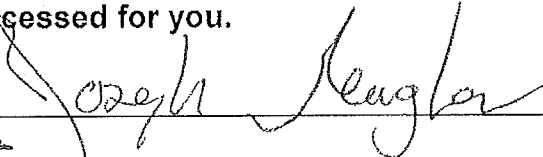
Amount of overage: \$15,232.80

Date of petition: 7/14/17

INSTRUCTIONS:

Please sign this petition and return it to the Marion County Tax Collection Department at the address above as quickly as possible so that the refund can be processed for you.

Signed: **X**



Date:

8-1-17

FOR MARION COUNTY USE ONLY:

Petition verified by: _____, Marion County Tax Dept.

The Marion County Board of Commissioners has delegated to the Tax Collector the authority to pay certain property tax refunds (Order 06-21 dated 02/06/06). Some refunds still require specific approval by the Board of Commissioners.

Property: R101842

*** Marion County OTC Account Summary ***

Printed at: 11:58am 07/14/17

Owner Address:

BRYAN COURT LLC (587568)
C/O JOSEPH W GENGLER
960 COMMERCIAL ST NE
SALEM, OR 97301

Property: R101842 061W26CC07000 00402028
BOEDIE'S PASTURE, LOT 7, ACRES 0.48

Situs Address:

1005-1019 BRYAN CT
SILVERTON, OR 97381

INTEREST AND DISCOUNTS BASED ON A PAYMENT DATE ON OR BEFORE 07/15/2017

*** Certified Values ***

Certified Values for:2016

Land Value: \$104,550
Improvement Value: \$738,130
LSU Market Value : \$0
LSU Use Value : \$0
Real Market Value: \$842,680
M50 Assd Value : \$656,430

*** (Unpaid Only) Fees, Bills & Refunds ***

*** Refunds Due on this Property Record ***

ID#	Refund ID	Payee Name	Ref Code	Overage	Ref Int	Refund Due
1.	2016.3343	BRYAN COURT LLC	OP	15,232.80	0.00	15,232.80

*** No taxes are due on this property ***

- - Property Payment Summary (R101842) - -

With Reversals

061W26CC07000 BRYAN COURT LLC
 BOEDIE'S PASTURE, LOT 7, ACRES 0.48

10.	14	USB0506	11920472.1	684.73		684.73	05/05/15
	14	TOTAL TAX PAID 2014		10,831.70	336.99	11,168.69	

 Bill 2015.110174 Levied Tax: 11,170.75

#	Yr	Batch	Receipt	Tax	Int/Disc	Amount Paid	DatePaid
11.	15	USB0428	12056432.1	11,170.75	446.83	11,617.58	04/27/16

 Bill 2016.110138 Levied Tax: 11,279.96

#	Yr	Batch	Receipt	Tax	Int/Disc	Amount Paid	DatePaid
12.	16	ADG1116	12162638.1	3,000.00		3,000.00	11/15/16
13.	16	AKD0103	12180943.1	759.99	20.27	780.26	01/03/17
14.	16	AKD0620	12199987.3	7,519.97	250.66	7,770.63	06/15/17
15.	OP	AKD0714	12201449.1			15,232.80	07/14/17
	16	TOTAL TAX PAID 2016		11,279.96	270.93	11,550.89	

*** End of List ***

Enter 'S' to Show without reversals, '#' to view Receipt, scroll command,
 or <RET> to Exit: _____

- - Receipt Maintenance (12201449) - -

Receipt ID: 12201449	Date Paid : 07/14/17
Pay Method: CK 1937	Batch ID : AKD071417
Payer Name: BRYAN COURT LLC	Posting Date : 07/14/17
Address 1: PO BOX 1054	Distributed : 07/31/17
Address 2:	Amount Paid : \$15,232.80
Address 3:	Amt. Tendered: \$15,232.80
City, ST Zip: SILVERTON, OR 97308	Date Printed :
Receipt Cd:	5. Escrow #:

Comment : Check is for 7/17/17 amts as of 6/16/17; Ck is for accts+
Property/Owner/Legal TR# Bill ID Amount Paid
Property ID: R101842 061W26CC07000 1 2016.3343 15,232.80
BRYAN COURT LLC
BOEDIE'S PASTURE, LOT 7, ACRES 0.48

*** End of Display ***

Enter Field#, 'P'-Print Receipt, 'U'-Print Receipt & Summary, 'SF'-Final,
V'-Reverse Receipt, 'D'-Pynt Table, 'CM'-Comment, or <RET> to Exit: _