



MARION COUNTY BOARD OF COMMISSIONERS

Board Session Agenda Review Form

Meeting date: December 6, 2017

Department: Tax Office Agenda Planning Date: 12/30/17 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 Capital One Bank.

Issue, Description & Background Both the bank and the bank's customer paid the real property taxes for account no. R54493 for the 2017-18 tax year. The bank has asked for the refund and the bank's customer has concurred. ORS 311.806(1) requires the county governing body to issue refunds in situations like this. The total amount of the refund due is \$39,890.10. 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 \$39,980.10.

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

Options for Consideration: 1. Authorize the property tax refund to Capital One Bank, 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 Capital One Bank at this time.

List of attachments: 1. Property tax petition for refund of Capital One Bank, 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. R54493, 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. R54493 in the amount indicated on the petition.

DATED this _____ day of _____ 20____.

MARION COUNTY BOARD OF COMMISSIONERS

Chair

Commissioner

Commissioner

Tax Account: **R54493**

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

REFUND PETITION

PETITIONER: CAPITAL ONE BANK
365 BROADHOLLOW RD, CONCOURSE LVL
MELVILLE, NY 11727

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
R54493	2017	\$39,890.10	\$.00	\$39,890.10

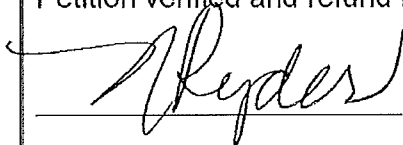
REASON FOR REFUND:

See Attached File. This refund is the result of a Duplicate property tax payment. Interest will not be included.


TOTAL REFUND REQUESTED: \$39,890.10

Signed: See Attached File

Petition verified and refund recommended:



Marion County Tax Collection Dept. Date: 11/20/17

Approved as to Form

11/24/17
Legal Counsel

'PRE' LTR

R54493

Property Tax - Refund Duplicate Payment

RECEIVED

NOV 08 2017

From: "Bravo, Liza (BANK)" <Liza.Bravo@capitalone.com>
To: "PropertyTax@co.marion.or.us" <PropertyTax@co.marion.or.us>
Date: 11/3/2017 1:25 PM
Subject: Refund Duplicate Payment

MARION COUNTY
TAX COLLECTOR

Good afternoon,

Would you be able to tell me what your procedure is for duplicate payments received? We submitted payment for the below parcels via wire through our tax vendor Corelogic on 10/30/17. We were notified the next day that the borrower submitted payment for the same parcels at closing on 10/31/17.

We are looking to have the payment by Capital One refunded directly to back to us. Once our payment is received, please send a check back to the address provided below.

CAPITAL ONE BANK
ATTN: HEALTHCARE ESCROW
265 BROADHOLLOW ROAD
CONCOURSE LEVEL
MELVILLE, NY 11727

Parcel #1: R54493 \$39,890.10

I appreciate any assistance you can provide for this issue.

Thank you,

Liza Bravo

Liza Bravo
Senior Loan Operations Coordinator
Healthcare Escrow Tax Department



265 Broadhollow Road
Melville, NY 11747
Phone: (631) 577-2374
Liza.Bravo@Capitalone.com

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RS4493

Property Tax - overpayment was made in regards to Parcel # R54493

RECEIVED

From: Sharyn Grant <sgrant@summithealthcarereit.com>
To: "PropertyTax@co.marion.or.us" <PropertyTax@co.marion.or.us>
Date: Friday, November 17, 2017 8:47 AM
Subject: overpayment was made in regards to Parcel # R54493
Cc: Elizabeth Pagliarini <epagliarini@summithealthcarereit.com>, "Tuinenga,C...

NOV 17 2017

MARION COUNTY
TAX COLLECTOR

Good morning – It appears there was an overpayment made in regards to Parcel # R54493 for \$39,890.10. Capital One has already responded to you and we, as the owner of the property, are responding as well. Please use this email as authorization to refund the amount to Capital One.

Please send the refund to:

CAPITAL ONE BANK
 ATTN: HEALTHCARE ESCROW
 265 BROADHOLLOW ROAD
 CONCOURSE LEVEL
 MELVILLE, NY 11727

Thanks,

Sharyn Grant, CPA
 Controller
 Summit Healthcare REIT, Inc.

2 South Pointe Drive, Suite 100
 Lake Forest, CA 92630
 Direct: 949.535.1917
 Main: 800.978.8136
 Mobile: 949.697.5543
 Fax: 949.535.2054
sgrant@summithealthcarereit.com

This message has been scanned for virus content by Symantec Anti-Virus, and is believed to be clean.
 Viruses are often contained in attachments - Email with specific attachment types are automatically deleted.
 If you need to receive one of these attachments contact Marion County IT for assistance.

Property: R54493

*** Marion County OTC Account Summary ***

Page 1 of 1

Printed at: 10:23am 11/20/17

Owner Address:

SUMMIT SALEM LLC (624891)
C/O SUMMIT HEALTHCARE REIT INC
ATTN:KENT EIKANAS
2 SOUTH POINTE DR #100
LAKE FOREST, CA 92630

Property: R54493 072W30CB01100 92431213
Lender : CLG-CPA (1208786475954)
MARION GARDENS FR LOT 6

Situs Address:

309 LANCASTER DR NE
SALEM, OR 97301

INTEREST AND DISCOUNTS BASED ON A PAYMENT DATE ON OR BEFORE 12/15/2017

*** Certified Values ***

Certified Values for:2017

Land Value: \$1,092,480
Improvement Value: \$2,495,180
LSU Market Value : \$0
LSU Use Value : \$0
Real Market Value: \$3,587,660
M50 Assd Value : \$2,875,550

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

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

ID#	Refund ID	Payee Name	Ref Code	Overage	Ref Int	Refund Due
1.	2017.1655	CORELOGIC TAX SVCS	DUP	39,890.10	0.00	39,890.10

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

- - Property Payment Summary (R54493) - - With Reversals

072W30CB01100 SUMMIT SALEM LLC
MARION GARDENS FR LOT 6

31.	14	ADG0106	11907781.2	36,914.61	328.13	37,242.74	01/06/15

		Bill 2015.226648		Levied Tax: 38,854.23			
#	Yr	Batch	Receipt	Tax	Int/Disc	Amount Paid	DatePaid
32.	15	ADG1027	11943302.1	37,688.60	<1,165.63>	37,688.60	10/27/15

		Bill 2016.226947		Levied Tax: 39,296.06			
#	Yr	Batch	Receipt	Tax	Int/Disc	Amount Paid	DatePaid
33.	16	ADG1109	12112118.1	38,117.18	<1,178.88>	38,117.18	11/09/16

		Bill 2017.227324		Levied Tax: 41,123.81			
#	Yr	Batch	Receipt	Tax	Int/Disc	Amount Paid	DatePaid
34.	17	TM11021	12225543.1	39,890.10	<1,233.71>	39,890.10	11/02/17
35.	OP	CLG1114	12269351.1			39,890.10	11/14/17

*** End of List ***

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

- - Receipt Maintenance (12225543) - -

Receipt ID: 12225543
1. Pay Method: CK 0917002941
2. Payer Name: COMMON WEALTH LAND TITLE COMP
Address 1: FILE 09281153-CG8
Address 2: 888 S FIGUEROA ST STE 2100
Address 3:
City, ST Zip: LOS ANGELES, CA 90017
3. Receipt Cd:

Date Paid : 11/02/17
Batch ID : TM110217
Posting Date : 11/02/17
Distributed : 11/06/17
Amount Paid : \$39,890.10
Amt. Tendered: \$39,890.10
Date Printed :
5. Escrow #:

4. Comment :
Property/Owner/Legal
Property ID: R54493 072W30CB01100
SUMMIT SALEM LLC
MARION GARDENS FR LOT 6

TR#	Bill ID	Amount Paid
1	2017.227324	39,890.10

*** End of Display ***

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

- - Receipt Maintenance (12269351) - -

Receipt ID: 12269351
 1. Pay Method:
 2. Payer Name: CLG - CORELOGIC TAX SVCS
 Address 1: PO BOX 9202
 Address 2:
 Address 3:
 City, ST Zip: COPPELL, TX 75019
 3. Receipt Cd:

Date Paid : 11/14/17
 Batch ID : CLG111417
 Posting Date : 11/14/17
 Distributed : 11/20/17
 Amount Paid : \$39,890.10
 Amt. Tendered:
 Date Printed :
 5. Escrow #:

4. Comment : LOAN 1208786475954
 Property/Owner/Legal
 Property ID: R54493 072W30CB01100
 SUMMIT SALEM LLC
 MARION GARDENS FR LOT 6

TR#	Bill ID	Amount Paid
1	2017.1655	39,890.10

*** End of Display ***

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