



MARION COUNTY BOARD OF COMMISSIONERS

Board Session Agenda Review Form

Meeting date: September 25, 2019

Department: Tax Office Agenda Planning Date: 9/19/19 Time required: 15 min.

Audio/Visual aids

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

Department Head Signature: Rex Weisner

TITLE: Property tax refund for Donald J. Chellis

Issue, Description & Background: Taxpayer accidentally paid taxes to Marion County instead of Multnomah County. ORS 311.806(1) requires the county governing body to issue refunds in situations like this. The total amount of the refund due is \$23,026.53. 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 \$23,026.53.

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

Options for Consideration: 1. Authorize the property tax refund to Donald J. Chellis, 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 Donald J. Chellis at this time.

List of attachments: 1. Property tax petition for refund of Donald J. Chellis, with supporting documentation. 2. Board Order.

Presenter: Natasha McVey, Tax Collector

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

Copies to: Natasha McVey, NMcVey@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. R135533, 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. R135533 in the amount indicated on the petition.

DATED this _____ day of _____ 20____.

MARION COUNTY BOARD OF COMMISSIONERS

Chair

Commissioner

Commissioner

Tax Account: **R135533**

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

REFUND PETITION

PETITIONER: CHELLIS, DONALD J
1849 N RUSSET ST
PORTLAND, OR 97217

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
R135533	2018	\$23,026.53	\$.00	\$23,026.53

REASON FOR REFUND:

See Attached File. This refund is the result of an online payment that was meant for Multnomah County. Interest will not be paid on this refund.

TOTAL REFUND REQUESTED: \$23,026.53

Signed: See Attached File

Petition verified and refund recommended:



, Marion County Tax Collection Dept. Date: 09/11/19

Approved, as to Form

9/13/19


Legal Counsel

Account Number: **R135533**

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

RECEIVED

SEP 11 2019

MARION COUNTY
TAX COLLECTOR

CHELLIS, DONALD J
1849 N RUSSET ST
PORTLAND, OR 97217

IMPORTANT: You sent your payment to Marion County but intended it for your Multnomah County properties (R291880 & R196393).

Account: R135533
Prop. Owner: HOLDING ACCOUNT
Prop. Location: -
Map Tax Lot:

Refund due for overpayment on 2018 REAL property taxes (ORS 311.806).

Cause of overage: OVERPAYMENT * 2 Accts
Amount of overage: \$35,547.64
Date of petition: 9/5/19

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** Donald Chellis Date: 9/9/19

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.

Owner Address:
HOLDING ACCOUNT (1027)

Property: R135533

INTEREST AND DISCOUNTS BASED ON A PAYMENT DATE ON OR BEFORE 09/16/2019

*** Certified Values ***

Certified Values for:2018

Land Value:	\$0
Improvement Value:	\$0
LSU Market Value :	\$0
LSU Use Value :	\$0
Real Market Value:	\$0
M50 Assd Value :	\$0

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

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

ID#	Refund ID	Payee Name	Ref Code	Overage	Ref Int	Refund Due
1.	2018.3461	CHELLIS, DONALD J	OP	12,521.11	0.00	12,521.11
2.	2018.3462	CHELLIS, DONALD J	OP	23,026.53	0.00	23,026.53
Total Refund amounts:				35,547.64	0.00	35,547.64

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

- - Property Payment Summary (R135533) - -

With Reversals

HOLDING ACCOUNT

#	Yr	Batch	Receipt	Tax	Int/Disc	Amount Paid	DatePaid
1.	OP	ELB0905	12470538.1			12,521.11	09/04/19
2.	OP	ELB0905	12470538.2			23,026.53	09/04/19
	Yr			Tax	Int/Disc	Amount Paid	
18	TOTAL	TAX PAID	2018	0.00	0.00	0.00	
18	TOTAL	OVERPAID	2018			35,547.64	

*** End of List ***

Enter 'S' to Show without reversals, "#" to view Receipt,
"R#" to Reverse Payment, or <RET> to Exit: _____

- - Receipt Maintenance (12470538) - -

Receipt ID: 12470538
 1. Pay Method: DD
 2. Payer Name: CHELLIS, DONALD J
 Address 1: 1849 N RUSSET ST
 Address 2:
 Address 3:
 City, ST Zip: PORTLAND, OR 97217
 3. Receipt Cd:

Date Paid : 09/04/19
 Batch ID : ELB090519
 Posting Date : 09/05/19
 Distributed : 09/30/19
 Amount Paid : \$35,547.64
 Amt. Tendered: \$35,547.64
 Date Printed :
 5. Escrow #:

4. Comment : PMT INTENDED FOR MULTCO ACCTS R291880 & R196393

Property/Owner/Legal	TR#	Bill ID	Amount Paid
Property ID: R135533	1	2018.3461	12,521.11
HOLDING ACCOUNT	2	2018.3462	23,026.53

*** 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: _

Property Owner Property Address 2018 Assessed Value
 R196393 CHELLIS,DONALD J & CHELLIS,KATHLEEN A 1849 N RUSSET ST, PORTLAND, OR 97217 \$257,130

GENERAL INFORMATION

Property Status A Active
 Property Type RP Residential
 Legal Description KENTON, BLOCK 17, LOT 28-30
 Alternate Account Number R445906430
 Neighborhood R188
 Map Number 1N1E09DD -14400
 Property Use B - RESIDENTIAL IMPROVED
 Levy Code Area 710

RELATED PROPERTIES

Split/Merge data prior to February 6, 2018 is not available online, please call Multnomah County Assessment & Taxation division.

Linked Properties -
 Property Group ID -
 Grouped Properties -
 Split / Merge Date -
 Split / Merge Accounts -
 Split / Merge Message -

Print property information

OWNER INFORMATION

Owner Name CHELLIS,DONALD J & CHELLIS,KATHLEEN A
 Mailing Address 1849 N RUSSET ST PORTLAND, OR 97217-5663

IMPROVEMENTS

Expand/Collapse All

Ⓢ Improvement #1 Improvement Type Building Type Class
 SINGLE FAMILY RESIDENTIAL 2 OR MORE STY W/BSMT 4N

LAND SEGMENTS

LAND NO	LAND TYPE	LAND SIZE
L1	RES RESIDENTIAL LAND	7,500 Sq. ft
TOTALS		7,500 Sq. ft / 0.17 acres

ASSESSED VALUES

YEAR	IMPROVEMENTS	LAND	SPECIAL MARKET / USE	RMV	MS VALUE	EXEMPTIONS	MSO ASSESSED
2018	\$446,330	\$245,000	- / -	\$691,330	\$691,330		\$257,130
2017	\$459,530	\$216,250	\$0 / \$0	\$675,780	\$675,780		\$249,650
2016	\$421,060	\$187,500	\$0 / \$0	\$608,560	\$608,560		\$242,380
2015	\$366,320	\$159,000	\$0 / \$0	\$525,320	\$525,320		\$235,330
2014	\$322,250	\$130,200	\$0 / \$0	\$452,450	\$452,450		\$228,480
2013	\$285,630	\$102,500	\$0 / \$0	\$388,130	\$388,130		\$221,830

SALES HISTORY

DEED	SELLER	BUYER	INSTR #	DATE	CONSIDERATION AMOUNT
WD	SAFRANSKI,JAMES E & KIM A	CHELLIS,DONALD J & CHELLIS,KATHLEEN A	<u>2003294911</u>	12/17/2003	\$329,000
INST	SAFRANSKI,JAMES E & KIM A	SAFRANSKI,JAMES E & KIM A	8P13720022		

Property Owner Property Address 2018 Assessed Value
 R291880 CHELLKAT RESIDENTIAL LLC 5226 N AMHERST ST, PORTLAND, OR 97203 \$139,820

GENERAL INFORMATION

Property Status A Active
 Property Type RP Residential
 Legal Description UNIVERSITY PK, BLOCK 50, LOT 4, W 11' OF LOT 5
 Alternate Account Number R851302460
 Neighborhood R184
 Map Number 1N1E07DD -03300
 Property Use B - RESIDENTIAL IMPROVED
 Levy Code Area 201

RELATED PROPERTIES

Split/Merge data prior to February 6, 2018 is not available online, please call Multnomah County Assessment & Taxation division.

Linked Properties -
 Property Group ID -
 Grouped Properties -
 Split / Merge Date -
 Split / Merge Accounts -
 Split / Merge Message -

OWNER INFORMATION

Owner Name CHELLKAT RESIDENTIAL LLC
 Mailing Address 1849 N RUSSET ST PORTLAND, OR 97217-5663

IMPROVEMENTS

Expand/Collapse All

Improvement #1 Improvement Type Building Type Class
 - SINGLE FAMILY RESIDENTIAL 1 STY W/BSMT 3P

LAND SEGMENTS

LAND NO	LAND TYPE	LAND SIZE
L1	RES RESIDENTIAL LAND	4,840 Sq. ft
TOTALS		4,840 Sq. ft / 0.11 acres

ASSESSED VALUES

YEAR	IMPROVEMENTS	LAND	SPECIAL MARKET / USE	RMV	M5 VALUE	EXEMPTIONS	M50 ASSESSED
2018	\$286,080	\$197,500	- / -	\$483,580	\$483,580		\$139,820
2017	\$295,190	\$177,500	\$0 / \$0	\$472,690	\$472,690		\$135,750
2016	\$256,450	\$162,500	\$0 / \$0	\$418,950	\$418,950		\$131,800
2015	\$224,550	\$141,500	\$0 / \$0	\$366,050	\$366,050		\$127,970
2014	\$198,310	\$129,500	\$0 / \$0	\$327,810	\$327,810		\$124,250
2013	\$162,980	\$112,500	\$0 / \$0	\$275,480	\$275,480		\$120,640

SALES HISTORY

DEED	SELLER	BUYER	INSTR #	DATE	CONSIDERATION AMOUNT
GD	CHELLIS, KATHLEEN A	CHELLKAT RESIDENTIAL LLC	2013152183	11/21/2013	-
WD	LIBERMAN, COLLEEN M	CHELLIS, KATHLEEN A	2013136195	10/11/2013	\$305,580
NC	LAWLER, COLLEEN M	LIBERMAN, COLLEEN M	2010094458	8/2/2010	-
QCD	LAWLER, COLLEEN M-50% & LAWLER, TIMOTHY TR & LAWLER, JEAN M TR-50%	LAWLER, COLLEEN M	2010094458	8/2/2010	-
QCD	LAWLER, COLLEEN M-50% & LAWLER, TIMOTHY & LAWLER, JEAN M-50%	LAWLER, COLLEEN M-50% & LAWLER, TIMOTHY TR & LAWLER, JEAN M TR-50%	2008164834	12/8/2008	-
BSD	LAWLER, COLLEEN M-50% & LAWLER, TIMOTHY TR & LAWLER, JEAN M TR-	LAWLER, COLLEEN M-50% & LAWLER, TIMOTHY & LAWLER, JEAN M-50%	2007067546	4/17/2007	-