



MARION COUNTY BOARD OF COMMISSIONERS

Board Session Agenda Review Form

Meeting date: January 16, 2019

Department: Tax Office Agenda Planning Date: 1/10/19 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 Village East LLC

Issue, Description & Background The Assessor errantly removed an exemption for account R59870 for the 2018-19 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 \$36,337.64. 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.

Financial Impacts: The amount of the refund (with interest through 2/15/19) is \$36,337.64.

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

Options for Consideration: 1. Authorize the property tax refund to Village East 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 Village East LLC at this time.

List of attachments: 1. Property tax petition for refund of Village East LLC, 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. R59870, 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. R59870 in the amount indicated on the petition.

DATED this _____ day of _____, 20__.

MARION COUNTY BOARD OF COMMISSIONERS

Chair

Commissioner

Commissioner

Tax Account: **R59870**

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

REFUND PETITION

PETITIONER: VILLAGE EAST LLC
2445 5TH AV #210
SAN DIEGO, CA 92101

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 02/15/19	Refund Amount
R59870	2018	\$35,279.26	\$1,058.38	\$36,337.64

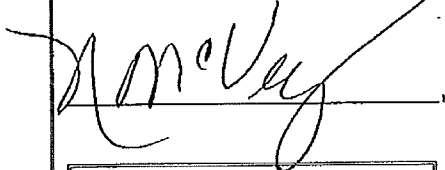
REASON FOR REFUND:

See Attached File. This refund is the result of a correction of a clerical error by the Assessor's office. As exemption was removed, in error. Exemption removal is for the 2019-20 tax roll, not the 2018-19 tax roll.

TOTAL REFUND REQUESTED: \$36,337.64

Signed: See Attached File

Petition verified and refund recommended:



Marion County Tax Collection Dept. Date: 01/04/19

Approved as to Form
Scott A. Van
1/4/19
Legal Counsel

Account Number: **R59870**

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

VILLAGE EAST LLC
2445 5TH AV #210
SAN DIEGO, CA 92101

Account: R59870
Prop. Owner: VILLAGE EAST LLC
Prop. Location: 2265-2421 LANCASTER DR NE - SALEM, OR 97305
Map Tax Lot: 072W18CC05800

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

Cause of overage: ADJUSTMENT TO TAX ROLL

Amount of overage: \$35,279.26

Date of petition: 12/20/18

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** _____ REFUND TO OWNER _____ Date: _____

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: R59870

*** Marion County OTC Account Summary ***

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Printed at: 09:37am 01/04/19

Owner Address:

VILLAGE EAST LLC (616399)
2445 5TH AV #210
SAN DIEGO, CA 92101

Property: R59870 072W18CC05800 92401003
SAVAGES RESUBDIVISION LOTS 8-12
BLOCK B, BLOCK B, LOT 28-36;FR
LTS12-22, ACRES 7.99, & FR VAC ST

Situs Address:

2265-2421 LANCASTER DR NE
SALEM, OR 97305

INTEREST AND DISCOUNTS BASED ON A PAYMENT DATE ON OR BEFORE 02/15/2019

*** Certified Values ***

Certified Values for:2018

Land Value: \$4,698,590
Improvement Value: \$5,599,160
LSU Market Value : \$0
LSU Use Value : \$0
Exemptions : \$2,405,550
Real Market Value: \$10,297,750
M50 Assd Value : \$7,283,820

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

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

ID#	Refund ID	Payee Name	Ref Code	Overage	Ref Int	Refund Due
1.	2018,2519	VILLAGE EAST LLC	COR	35,279.26	1,058.38	36,337.64

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

- - Property Payment Summary (R59870) - -

With Reversals

072W18CC05800 VILLAGE EAST LLC

SAVAGES RESUBDIVISION LOTS 8-12 BLOCK B, BLOCK B, LOT 28-36;FR LTS12-22, ACRES

68.	17	NAR1114	12288872.1	126,674.06	<3,917.75>	126,674.06	11/14/17
69.	OP	USB1116	12297688.1			126,674.06	11/15/17
70.	OP	AKD1117	12303035.1			<126,674.06>	11/15/17
	17	TOTAL TAX PAID 2017		126,674.06	<3,917.75>	126,674.06	
	17	TOTAL OVERPAID 2017				0.00	

 Bill 2018.208025 Levied Tax: 181,064.93

#	Yr	Batch	Receipt	Tax	Int/Disc	Amount Paid	DatePaid
71.	18	TT11071	12371372.1	175,632.98	<5,431.95>	175,632.98	11/06/18
72.	18	2018COR	12450012.1	<175,632.98>	5,431.95	<175,632.98>	11/06/18
73.	18	2018COR	12450012.2	140,353.72	<4,340.84>	140,353.72	11/06/18
74.	OP	2018COR	12450012.3			35,279.26	12/20/18

Modified 12/20/18 - Corrected Tax 144,694.56

18 TOTAL TAX PAID 2018 140,353.72 <4,340.84> 140,353.72

*** End of List ***

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

- - Receipt Maintenance (12450012) - -

Receipt ID: 12450012
1. Pay Method:
2. Payer Name: VILLAGE EAST LLC
Address 1: 2445 5TH AV #210
Address 2:
Address 3:
City, ST Zip: SAN DIEGO, CA 92101
3. Receipt Cd:

Date Paid : 12/20/18
Batch ID : 2018COR108
Posting Date : 12/20/18
Distributed : 12/31/18
Amount Paid : \$0.00
Amt. Tendered:
Date Printed :
5. Escrow #:

4. Comment :
Property/Owner/Legal TR# Bill ID Amount Paid
Property ID: R59870 072W18CC05800 1 2018.208025 -175,632.98
VILLAGE EAST LLC 2 2018.208025 140,353.72
SAVAGES RESUBDIVISION LOTS 8-12 BLOCK B, BLOCK B, 3 2018.2519 35,279.26

*** End of Display ***

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