



MARION COUNTY BOARD OF COMMISSIONERS

Board Session Agenda Review Form

Meeting date: February 22, 2017

Department: Tax Office Agenda Planning Date: 2/16/17 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 MWSH Boone Road Property LLC for tax account R32304

Issue, Description & Background The assessor stipulated to lower the value of account R32304 for the 2016-17 tax year based on an appeal by the taxpayer. 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 \$39,595.98. 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 3/15/17) is \$39,595.98.

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

Options for Consideration: 1. Authorize the property tax refund to MWSH Boone Road Property 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 MWSH Boone Road Property LLC at this time.

List of attachments: 1. Property tax petition for refund of MWSH Boone Road Property 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. R32304, 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. R32304 in the amount indicated on the petition.

DATED this _____ day of _____, 20____.

MARION COUNTY BOARD OF COMMISSIONERS

Chair

Commissioner

Commissioner

Tax Account: **R32304**

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

REFUND PETITION

PETITIONER: MWSH BOONE ROAD PROPERTY LLC
C/O 203 SE PARK PLAZA DR #230
VANCOUVER, WA 98684

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 03/15/17	Refund Amount
R32304	2016	\$38,073.06	\$1,522.92	\$39,595.98

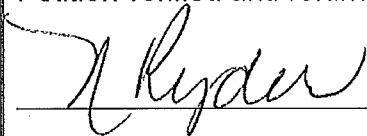
REASON FOR REFUND:

See Attached File. This refund is the result of the granting of stipulation B17-100 by the Assessor's office, reducing the RMV and MAV.

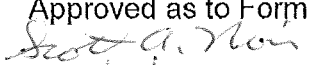
TOTAL REFUND REQUESTED: \$39,595.98

Signed: See Attached File

Petition verified and refund recommended:



Marion County Tax Collection Dept. Date: 02/08/17

Approved as to Form

2/13/17
Legal Counsel

Owner Address:

MWSH BOONE ROAD PROPERTY LLC (627 Property: R32304 083W13A 00100 92451000
 3425 BOONE RD SE ACRES 42.24, 16-17: 42.24 ACRES
 SALEM, OR 97317 DISQ FARM USE, NO PAT LIAB

Situs Address:

INTEREST AND DISCOUNTS BASED ON A PAYMENT DATE ON OR BEFORE 03/15/2017

*** Fees, Bills & Refunds ***

ID#	Bill ID	Levied Tax	Tax Paid	Interest	Amount Paid	Date Paid
1.	1995.21929 0	318.37	308.82	<9.55>	308.82	11/01/95
2.	1996.22006 0	353.74	343.13	<10.61>	343.13	11/15/96
3.	1997.22623 0	301.19	292.15	<9.04>	292.15	11/15/97
4.	1998.112481 0	286.87	286.87	16.57	303.44	09/17/99
5.	1999.112611 0	324.50	314.76	<9.74>	314.76	11/15/99
6.	2000.111767 0	327.49	327.49	1.45	328.94	11/24/00
7.	2001.5002 0	250.37	242.86	<7.51>	242.86	11/15/01
8.	2002.5219 0	255.70	248.03	<7.67>	248.03	11/15/02
9.	2003.5197 0	264.23	264.23	1.89	266.12	11/15/04
10.	2004.105136 0	280.35	271.94	<8.41>	271.94	11/15/04
11.	2005.195268 0	288.48	279.83	<8.65>	279.83	11/15/05
12.	2006.196069 0	293.39	293.39	1.52	294.91	04/30/08
13.	2007.105621 0	297.20	297.20	11.88	309.08	04/30/08
14.	2008.218420 0	308.92	299.65	<9.27>	299.65	11/17/08
15.	2009.219048 0	299.24	290.26	<8.98>	290.26	11/15/09
16.	2010.229104 1	301.22	292.18	<9.04>	292.18	11/15/10
17.	2011.229588 0	405.44	393.28	<12.16>	393.28	11/08/11
18.	2012.229551 0	523.73	508.02	<15.71>	508.02	11/13/12
19.	2013.229645 0	536.00	526.22	<9.78>	529.98	11/03/14
				3.76		
20.	2014.229823 0	572.91	572.91	2.55	575.46	02/23/15
21.	2015.229977 0	592.03	574.27	<17.76>	574.27	11/15/15

ID#	Bill ID	Levied Tax	Tax Paid	Interest	Amount Paid	Date Paid
22.	Current Taxes for bill 2016.230270, Modify 1, Levied tax of					17,595.06
1/3	Nov 15	5,865.02	5,865.02		5,865.02	11/15/16
2/3	Feb 15	5,865.02	5,630.42	<234.60>	5,630.42	11/15/16
3/3	May 15	5,865.02	5,571.77	<293.25>	5,571.77	11/15/16
	Total Paid:		17,067.21	<527.85>	17,067.21	

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

ID#	Refund ID	Payee Name	Ref Code	Overage	Ref Int	Refund Due
23.	2016.2621	MWSH BOONE ROAD PROP	BOP	38,073.06	1,522.92	39,595.98

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

*** Certified Values ***

1 of 5 parcels comprising a single economic unit.

Board of Property Tax Appeals REAL PROPERTY PETITION

for Marion County

For Official Use Only Petition Number and Date Received
B17-100

- Read all instructions carefully before completing this form.
- Please print or type the requested information on both sides of this petition.
- Complete one petition form for each account you are appealing.
- Return your completed petition(s) to the address shown on the back.
- Please attach a copy of your tax statement.

Petitioner (Person in whose name petition is filed)

1 Check the box that applies: <input checked="" type="checkbox"/> Owner <input type="checkbox"/> Person or business, other than owner, obligated to pay taxes (attach proof of obligation)		3 Telephone number		8 E-mail address (optional)	
2 Name - Individual, corporation, or other business MWSH Boone Road Property L		Daytime		Evening	
4 Mailing address (street or PO Box) 3425 Boone Rd SE		5 City Salem	6 State OR	7 ZIP code 97317	8 E-mail address (optional)
9 Name of person acting for corporation, LLC, or other business Chris Jundt		10 Title (i.e., president, vice president, tax manager, etc.) Chief Financial Officer			

If a representative is named on line 11, all correspondence regarding this petition will be mailed or delivered to the representative.

Representative } To be completed when petition is signed by an authorized representative of petitioner. Only certain people qualify to act as an authorized representative. See the instructions for a list of who qualifies.

11 Name of representative Gregory A. Damico		12 Telephone number		17 E-mail address (optional)	
		Daytime (360) 750-6884		Evening	
13 Mailing address (street or PO Box) 203 SE Park Plaza Drive, Suite 230		14 City Vancouver	15 State WA	16 ZIP code 98684	17 E-mail address (optional)
18 Relationship to petitioner named on line 2 Agent					
19 Oregon state bar number	20 Oregon appraiser license number	21 Oregon broker license number	22 Oregon CPA or PA permit or S.E.A. number 8473		

Any refund resulting from this appeal will be made payable to the petitioner named on line 2 unless separate written authorization is made to the county tax collector.

Attendance at Hearing

- 23 Will you or your designated representative attend the hearing? Yes No
If you choose to not be present at the hearing, the board will make a decision based on the written evidence you submit.

Property Information

24 Assessor's account number (from your tax statement) R32304		25 Assessor's map and tax lot number (from your tax statement) 083W13A 00100			
26 Street address and city where property is located		27 Property type <input type="checkbox"/> Residential <input checked="" type="checkbox"/> Commercial <input type="checkbox"/> Farm <input type="checkbox"/> Mfd Structure <input type="checkbox"/> Multi-family <input type="checkbox"/> Forest <input type="checkbox"/> Industrial			

Marion County Assessor's Office
RECEIVED
 Stipulated Agreement

In the Matter of the Petition of)
 MWSH BOONE ROAD PROPERTY LLC)
 3425 BOONE RD SE)
 SALEM, OR 97317)

Tax Year 2016-17

Petition No. B17-100

Account No. R32304

MARION COUNTY CLERK

The above-named petitioner and the assessor of Marion County have entered into the following agreement concerning the valuation of the above-described property.

Real Market Value:	From	To	RMV - Exception:	From	To
Land	4,139,940	1,281,410	Total	4,139,940	1,281,410
Structures	0	0	Maximum Assessed Value:	3,137,660	971,180
MS	0	0	Assessed Value:	3,137,660	971,180
Personal Property	0	0			
Total	4,139,940	1,281,410			

The undersigned parties to this appeal understand that if this agreement is filed in the office of the county clerk prior to the date the board of property tax appeals (BOPTA) convenes under ORS 309.026, the assessor will proceed to adjust the tax roll as authorized under ORS 308.242. It is further understood that BOPTA will not hold a hearing or issue an order and that ORS 309.115 does not apply to the adjustments, which are the subject of this stipulation. If this stipulation is filed in the office of the county clerk on or after the date the board convenes, the board will hold a hearing and issue an order and ORS 309.115 applies. (ORS 309.115 is enclosed.)

GREGORY A. DAMICO
 Petitioner or Representative

 Petitioner or Representative

Tom Rohlfing

 County Assessor

Albert
 Title

 Title

[Signature]
 Signature of County Assessor

[Signature]
 Signature of Petitioner or Representative

 Signature of Petitioner or Representative

2/3/2017
 Date

2/3/17
 Date

 Date

Nathaniel Combs

Appraiser

Nathaniel Combs

Supervisor

[Signature]
 Signature of Appraiser

[Signature]
 Signature of Supervisor

02-03-2017
 Date

02-03-2017
 Date

- - Property Payment Summary (R32304) - -

With Reversals

083W13A 00100 MWSH BOONE ROAD PROPERTY LLC
 ACRES 42.24, 16-17: 42.24 ACRES DISQ FARM USE, NO PAT LIAB

14	TOTAL TAX PAID 2014		572.91		2.55		575.46	

	Bill 2015.229977		Levied Tax: 592.03					
#	Yr Batch	Receipt	Tax		Int/Disc	Amount Paid	DatePaid	
28.	15 USB1117	12022271.1	574.27		<17.76>	574.27	11/15/15	

	Bill 2016.230270		Levied Tax: 56,845.64					
#	Yr Batch	Receipt	Tax		Int/Disc	Amount Paid	DatePaid	
29.	16 USB1121	12170615.1	55,140.27		<1,705.37>	55,140.27	11/15/16	
30.	16 2016COR	12184479.1	<55,140.27>		1,705.37	<55,140.27>	11/15/16	
31.	16 2016COR	12184479.2	17,067.21		<527.85>	17,067.21	11/15/16	
32.	OP 2016COR	12184479.3				38,073.06	02/08/17	
			Modified 02/08/17 - Corrected Tax 17,595.06					
16	TOTAL TAX PAID 2016		17,067.21		<527.85>	17,067.21		
*** End of List ***								

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

- - Receipt Maintenance (12184479) - -

Receipt ID: 12184479
 1. Pay Method:
 2. Payer Name: LOCKBOX
 Address 1:
 Address 2:
 Address 3:
 City, ST Zip:
 3. Receipt Cd:

Date Paid : 02/08/17
 Batch ID : 2016COR189
 Posting Date : 02/08/17
 Distributed : 02/28/17
 Amount Paid : \$0.00
 Amt. Tendered:
 Date Printed :
 5. Escrow #:

4. Comment :

Property/Owner/Legal	TR#	Bill ID	Amount Paid
Property ID: R32304 083W13A 00100	1	2016.230270	-55,140.27
MWSH BOONE ROAD PROPERTY LLC	2	2016.230270	17,067.21
ACRES 42.24, 16-17: 42.24 ACRES DISQ FARM USE, NO	3	2016.2621	38,073.06

*** End of Display ***

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