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 R32307

Issue, Description & Background

The assessor stipulated to lower the value of account R32307 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 $24,025.68. 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 $24,025.68.

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. R32307, 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. R32307 in the amount indicated on the petition.

DATED this _____ day of _____, 20___.

MARION COUNTY BOARD OF COMMISSIONERS

_____
Chair

_____
Commissioner

_____
Commissioner

Tax Account: R32307

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 |
|---|---|---|---|---|
| R32307 | 2016 | $23,101.62 | $ 924.06 | $24,025.68 |

**REASON FOR REFUND:**
See Attached File. This refund is the result of the granting of stipulation B17-103 by the Assessor's office, reducing the RMV and MAV.

**TOTAL REFUND REQUESTED:** $24,025.68

Signed: See Attached File

Petition verified and refund recommended:

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

Approved as to Form
Scott A. Norris
2/13/17
Legal Counsel

# *** Marion County OTC Account Summary ***



Printed at: 10:58am 02/08/17

Owner Address:
MWSH BOONE ROAD PROPERTY LLC (627
3425 BOONE RD SE
SALEM, OR 97317

Property: R32307 083W13A 00300 92401000
ACRES 25.63, 16-17: 25.63 ACRES
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. | 1995.21931 1 | 106.64 | 103.44 | <3.20> | 103.44 | 03/19/96 |
| 2. | 1996.22008 0 | 113.15 | 109.76 | <3.39> | 109.76 | 11/15/96 |
| 3. | 1997.22625 0 | 100.89 | 100.89 | 2.24 | 103.13 | 03/15/98 |
| 4. | 1998.56718 0 | 83.15 | 83.15 | 1.11 | 84.26 | 05/15/99 |
| 5. | 1999.56261 0 | 95.90 | 93.02 | <2.88> | 93.02 | 11/15/99 |
| 6. | 2000.55851 0 | 96.50 | 96.50 | 0.42 | 96.92 | 11/24/00 |
| 7. | 2001.5027 0 | 111.94 | 108.58 | <3.36> | 108.58 | 11/15/01 |
| 8. | 2002.5246 0 | 114.29 | 110.86 | <3.43> | 110.86 | 11/15/02 |
| 9. | 2003.5223 0 | 118.03 | 118.03 | 0.84 | 118.87 | 11/15/04 |
| 10. | 2004.105162 0 | 125.23 | 121.47 | <3.76> | 121.47 | 11/15/04 |
| 11. | 2005.195296 0 | 128.83 | 124.97 | <3.86> | 124.97 | 11/15/05 |
| 12. | 2006.196097 0 | 132.86 | 132.27 | 0.59 | 132.86 | 11/30/06 |
| | | Write Off | 0.59 | | | |
| 13. | 2007.105650 0 | 134.61 | 134.61 | 5.39 | 140.00 | 04/30/08 |
| 14. | 2008.158356 0 | 139.92 | 135.72 | <4.20> | 135.72 | 11/17/08 |
| 15. | 2009.158442 0 | 145.50 | 141.13 | <4.37> | 141.13 | 11/15/09 |
| 16. | 2010.158814 1 | 146.52 | 142.12 | <4.40> | 142.12 | 11/15/10 |
| 17. | 2011.196817 0 | 198.68 | 192.72 | <5.96> | 192.72 | 11/08/11 |
| 18. | 2012.196757 0 | 205.60 | 199.43 | <6.17> | 199.43 | 11/13/12 |
| 19. | 2013.196834 0 | 205.34 | 201.59 | <3.75> | 203.03 | 11/03/14 |
| | | | | 1.44 | | |
| 20. | 2014.196962 0 | 239.51 | 239.51 | 1.07 | 240.58 | 02/23/15 |
| 21. | 2015.196963 0 | 247.42 | 240.00 | <7.42> | 240.00 | 11/15/15 |

| ID# | Bill ID | Levied Tax | Tax Paid | Interest | Amount Paid | Date Paid |
|---|---|---|---|---|---|---|
| 22. | Current Taxes for bill 2016.197068, Modify 1, Levied tax of 10,676.10 | | | | | |
| 1/3 | Nov 15 | 3,558.70 | 3,558.70 | | 3,558.70 | 11/15/16 |
| 2/3 | Feb 15 | 3,558.70 | 3,416.35 | <142.35> | 3,416.35 | 11/15/16 |
| 3/3 | May 15 | 3,558.70 | 3,380.77 | <177.93> | 3,380.77 | 11/15/16 |
| | | Total Paid: | 10,355.82 | <320.28> | 10,355.82 | |

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

| ID# | Refund ID | Payee Name | Ref Code | Overage | Ref Int | Refund Due |
|---|---|---|---|---|---|---|
| 23. | 2016.2624 | MWSH BOONE ROAD PROP | BOP | 23,101.62 | 924.06 | 24,025.68 |

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

4 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 |
| **B17-103** |

- 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: ☑ Owner
☐ Person or business, other than owner, obligated to pay taxes (attach proof of obligation)

| 2 Name—individual, corporation, or other business | 3 Telephone number | |
|---|---|---|
| MWSH Boone Road Property L | Daytime | Evening |

| 4 Mailing address (street or PO Box) | 5 City | 6 State | 7 ZIP code | 8 E-mail address (optional) |
|---|---|---|---|---|
| 3425 Boone Rd SE | Salem | OR | 97317 | |

| FOR BUSINESS USE ONLY | 9 Name of person acting for corporation, LLC, or other business | 10 Title (i.e., president, vice president, tax manager, etc.) |
|---|---|---|
| | Chris Jundt | 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 | 12 Telephone number | |
|---|---|---|
| Gregory A. Damico | Daytime (360) 750-6884 | Evening |

| 13 Mailing address (street or PO Box) | 14 City | 15 State | 16 ZIP code | 17 E-mail address (optional) |
|---|---|---|---|---|
| 203 SE Park Plaza Drive, Suite 230 | Vancouver | WA | 98684 | |

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) | 25 Assessor's map and tax lot number (from your tax statement) |
|---|---|
| R32307 | 083W13A 00300 |

| 26 Street address and city where property is located | 27 Property type |
|---|---|
| | ☐ Residential ☒ Commercial ☐ Farm ☐ Mfd Structure ☐ Multi-family ☐ Forest ☐ Industrial |



Please turn over—form continues on back →

Marion County Assessor's Office
Stipulated Agreement

RECEIVED

17 FEB -3 P2:07

MARION COUNTY CLERK

| | | |
|---|---|---|
| In the Matter of the Petition of | ) | **Tax Year 2016-17** |
| MWSH BOONE ROAD PROPERTY LLC | ) | |
| 3425 BOONE RD SE | ) | Petition No. B17-103 |
| SALEM, OR 97317 | ) | Account No. R32307 |

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 | 2,511,990 | 777,520 | Total | 2,511,990 | 777,520 |
| Structures | 4,090 | 4,090 | Maximum Assessed Value: | 1,903,840 | 589,280 |
| MS | 0 | 0 | Assessed Value: | 1,903,840 | 589,280 |
| Personal Property | 0 | 0 | | | |
| Total | 2,516,080 | 781,610 | | | |

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 | | Tom Rohlfing |
| Petitioner or Representative | Petitioner or Representative | County Assessor |
| A Brant | | |
| Title | Title | Signature of County Assessor |
| | | 2/3/2017 |
| Signature of Petitioner or Representative | Signature of Petitioner or Representative | Date |
| 2/3/17 | | |
| Date | Date | |

| | |
|---|---|
| Nathaniel Combs | Nathaniel Combs |
| Appraiser | Supervisor |
| Signature of Appraiser | Signature of Supervisor |
| 02-03-2017 | 02-03-2017 |
| Date | Date |

Screen Print from AbleTerm session(NatashaPink) 10:58 AM 02/08/2017

- - Property Payment Summary (R32307) - -

With Reversals

083W13A 00300 MWSH BOONE ROAD PROPERTY LLC
ACRES 25.63, 16-17: 25.63 ACRES DISQ FARM USE, NO PAT LIAB

| | | | | | | |
|---|---|---|---|---|---|---|
| | 14 TOTAL TAX PAID 2014 | | 239.51 | 1.07 | 240.58 | |
| | Bill 2015.196963 | | Levied Tax: 247.42 | | | |
| # | Yr Batch | Receipt | Tax | Int/Disc | Amount Paid | DatePaid |
| 34. | 15 USB1117 | 12022273.1 | 240.00 | <7.42> | 240.00 | 11/15/15 |
| | Bill 2016.197068 | | Levied Tax: 34,492.21 | | | |
| # | Yr Batch | Receipt | Tax | Int/Disc | Amount Paid | DatePaid |
| 35. | 16 USB1121 | 12170617.1 | 33,457.44 | <1,034.77> | 33,457.44 | 11/15/16 |
| 36. | 16 2016COR | 12184486.1 | <33,457.44> | 1,034.77 | <33,457.44> | 11/15/16 |
| 37. | 16 2016COR | 12184486.2 | 10,355.82 | <320.28> | 10,355.82 | 11/15/16 |
| 38. | OP 2016COR | 12184486.3 | | | 23,101.62 | 02/08/17 |
| | Modified 02/08/17 - Corrected Tax 10,676.10 | | | | | |
| | 16 TOTAL TAX PAID 2016 | | 10,355.82 | <320.28> | 10,355.82 | |

*** End of List ***

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

- - Receipt Maintenance (12184486) - -

Receipt ID: 12184486
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: R32307 083W13A 00300 | 1 | 2016.197068 | -33,457.44 |
| MWSH BOONE ROAD PROPERTY LLC | 2 | 2016.197068 | 10,355.82 |
| ACRES 25.63, 16-17: 25.63 ACRES DISQ FARM USE, NO | 3 | 2016.2624 | 23,101.62 |

*** End of Display ***

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