



MARION COUNTY BOARD OF COMMISSIONERS

Board Session Agenda Review Form

Meeting date: January 26, 2022

Department: Tax Office Agenda Planning Date: 1/13/22 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 Magid and Modish Corp.

Issue, Description & Background The Assessor settled a Tax Court appeal for account 526481 for the 2020-21 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 \$42,973.91. 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 2/15/22) is \$42,973.91.

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

Options for Consideration: 1. Authorize the property tax refund to Magid and Modish Corp., 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 XXX at this time.

List of attachments: 1. Property tax petition for refund of Magid and Modish Corp., 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. 526481, 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. 526481 in the amount indicated on the petition.

DATED this _____ day of _____, 20__.

MARION COUNTY BOARD OF COMMISSIONERS

Chair

Commissioner

Commissioner



Tax Account: **526481**

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

REFUND PETITION

PETITIONER: MAGID, ROBERT N 67% & MODISH CORP 33%
C/O 1 MT JEFFERSON TER STE 101
LAKE OSWEGO OR 97305

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 2/15/22	Refund Amount
526481	2020 & 2021	\$39,791.17	\$3182.74	\$42,973.91

REASON FOR REFUND:

OREGON TAX COURT STIPULATION TCMD 210113N REDUCING BOTH THE RMV AND MAV.

Signed: See Attached File

Petition verified and refund recommended:

, Marion County Tax Collection Dept. Date 1/10/2022

Approved as to Form

Legal Counsel

**Marion County Tax Collector
Refund #8301 Summary**

Tax Id 526481

Account # 526481 Roll R Code Area 24010

Owner
MAGID, ROBERT N 67% &
MODISH CORPORATION 33%
PO BOX 1004
LAKE OSWEGO OR 97034

Payee
MAGID, ROBERT N 67% & MODISH CORP 33%
C/O 1 MT JEFFERSON TER STE 101
LAKE OSWEGO OR 97305

Lender

Situs 2850 BROADWAY ST NE SALEM, OR 97303

Reason OREGON TAX COURT

Refund Details

Year	Refund Amount	Refund Interest	Refund Total
2021	\$19,899.68	\$397.99	\$20,297.67
2020	\$19,891.48	\$2,784.76	\$22,676.24
Total	\$39,791.16	\$3,182.75	\$42,973.91

Check # Comment TCMD 210113N; OREGON TAX COURT; 2021-22 PROP TAXES

Tax History

Year	Tax Type	Total Due	Current Due	Original Due	Due Date
2021	ADVALOREM	(\$20,515.14)	(\$20,515.14)	\$185,782.16	15-Nov-2021
2020	ADVALOREM	(\$20,506.68)	(\$20,506.68)	\$185,705.53	15-Nov-2020
Balance As Of 1/11/2022		(\$41,021.82)			

Tax Adjustments

Year	Discount	Adv Interest	Tax Credit
2021	(\$615.46)	\$0.00	\$20,515.14
2020	\$0.00	\$0.00	\$19,891.48

Payment History

R #	Year	Date	Payer	Amount
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Comments SEE SPREADSHEET FOR PROPER CALCUALATION OF THE 2020 TAX YEAR. ONLY \$2784.76 INT PD. ORCATS CALCULATIONS HAVE NOT BEEN UPDATED YET.

SUMMARY OF TAX ACCOUNT
MARION COUNTY TAX COLLECTOR
P.O. BOX 2511
SALEM, OR 97308
(503) 588-5215

10-Jan-2022

MAGID, ROBERT N 67% &
MODISH CORPORATION 33%
PO BOX 1004
LAKE OSWEGO OR 97034

Tax Account #	526481	Lender Name	
Account Status	A	Lender ID	
Roll Type	Real	Property ID	24010 LEGACY 1-54365003
Situs Address	2850 BROADWAY ST NE SALEM, OR 97303	Interest To	Jan 10, 2022

Tax Summary

Tax Year	Total Due *	Taxes	Fees	Interest	Discount	Original Due	Due Date	Date Paid
2021	(\$20,515.14)	(\$20,515.14)	\$0.00	\$0.00	\$0.00	\$185,782.16	Nov 15, 2021	Nov 11, 2021
2020	(\$20,506.68)	(\$20,506.68)	\$0.00	\$0.00	\$0.00	\$185,705.53	Nov 15, 2020	Nov 20, 2020
2019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$124,313.52	Nov 15, 2019	May 18, 2020
2018	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$126,317.71	Nov 15, 2018	Nov 20, 2018
2017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$117,237.74	Nov 15, 2017	Nov 21, 2017
2016	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$110,095.29	Nov 15, 2016	May 11, 2017
2015	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$125,526.98	Nov 15, 2015	Nov 4, 2015
2014	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$124,089.71	Nov 15, 2014	Apr 3, 2015
2013	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$209,346.12	Nov 15, 2013	Dec 23, 2014
2012	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$227,966.84	Nov 15, 2012	Dec 23, 2014
2011	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$218,106.80	Nov 15, 2011	May 4, 2012
2010	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$209,230.32	Nov 15, 2010	Oct 6, 2011
2009	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$206,894.18	Nov 15, 2009	Nov 20, 2009
2008	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$195,191.50	Nov 15, 2008	Nov 20, 2008
2007	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$189,020.03	Nov 15, 2007	May 8, 2008
2006	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$185,933.94	Nov 15, 2006	Apr 30, 2007
2005	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$182,223.50	Nov 15, 2005	May 8, 2006
2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$183,023.31	Nov 15, 2004	May 9, 2005
2003	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$174,535.36	Nov 15, 2003	Apr 19, 2004
2002	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$170,323.10	Nov 15, 2002	May 13, 2003
2001	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$165,161.24	Nov 15, 2001	May 10, 2002
2000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$160,033.54	Nov 15, 2000	May 21, 2001
1999	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$158,471.05	Nov 15, 1999	May 8, 2000
1998	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$133,129.84	Nov 15, 1998	Nov 2, 1998
1997	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$52,620.36	Dec 15, 1997	Aug 29, 1998
1996	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$56,144.38	Nov 15, 1996	Aug 29, 1998
1995	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$57,674.15	Nov 15, 1995	Aug 29, 1998
Total	(\$41,021.82)	(\$41,021.82)	\$0.00	\$0.00	\$0.00	\$4,234,098.20		

Minimum Payments
Due On 11/15/2021 (\$20,506.68) 2/15/2022 \$0.00 5/16/2022 \$0.00

* Taxes + Fees + Interest - Discount

Refund Interest Calculation

Add'l
Interest

Tax Yr	RFND Amt	Disc.	Subtotal	X 1%	# of	Interest	Total	
2022		-	-	-	8.00	-	-	
2021	20,515.14	615.45	19,899.69	199.00	2.00	398.00	20,297.69	
2020	20,506.68	615.20	19,891.48	198.91	14.00	2,784.74	22,676.22	
2019		-	-	-	26.00	-	-	
		-	-	-		-	-	
		-	-	-		-	-	
		-	-	-		-	-	
		-	-	-		-	-	
		-	39,791.17		Total int	3,182.74		
		-		-				
TOTAL	\$41,021.82					Total:	\$42,973.91	\$ -

Account # **526481**

Date: 1/10/2022

MAGID, ROBERT & MODISH CORP
OREGON TAX COURT TCMD 210113N



MAGISTRATE DIVISION OREGON TAX COURT

Presiding Magistrate: Allison R. Boomer

Magistrates: Richard D. Davis
Poul F. Lundgren

November 16, 2021

Scott A Norris
Marion County Legal Counsel
555 Court St NE
PO Box 14500
Salem OR 97309

RECEIVED

NOV 22 2021

MARION COUNTY
LEGAL COUNSEL

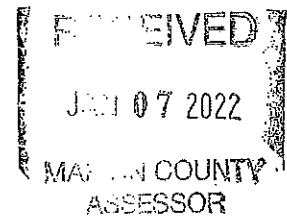
RE: Robert N. Magid v. Marion County Assessor
TC-MD 210113N

Enclosed is a copy of the Judgment of Stipulation in the above-captioned matter, dated November 16, 2021. The case has now been closed and all scheduled proceedings canceled. If you submitted physical exhibits to the court and would like them returned to you, you must contact the court in writing within 90 days from the date of this letter, or they will be destroyed.

If you have any questions, please call the court at (503) 986-5650. Thank you for your attention to this matter.

Enclosure

cc: Alex C Robinson



IN THE OREGON TAX COURT
Magistrate Division
Property Tax

MAGID, ROBERT N,)
)
 Plaintiff,) **TCMD 210113N**
 v.) **STIPULATION**
)
 MARION COUNTY ASSESSOR,)
)
 Defendant.)

Pursuant to TCR-MD 20B, Robert N. Magid (the "Plaintiff") and Marion County Assessor (the "Defendant") stipulate and agree that the real market value and assessed value of certain real property, identified by Defendant as tax account number R26481, is as follows for tax year 2020-21:

Account No. R26481		
	<i>From</i>	<i>To</i>
Real Market Value Land	\$1,873,080	\$1,873,080
Real Market Value Improvements	\$8,898,050	\$7,826,920
Real Market Value Total	\$10,771,130	\$9,700,000
Taxable Assessed Value	\$10,771,130	\$9,700,000

The Parties stipulate and agree that the Defendant shall correct the assessment and tax rolls to reflect the above values.

This Stipulation is not an admission of fact or law by either party and does not establish any factual or legal precedent. The Court shall not award costs or

disbursements to either party.

IT IS SO STIPULATED AND AGREED THIS 15th DAY OF NOVEMBER, 2021:

s/ Alex C. Robinson

Alex C. Robinson, OSB #151444
CKR Law Group, P.C.
1 Mt. Jefferson Terrace, Suite 101
Lake Oswego, OR 97035

Counsel for Plaintiff

s/ Scott A. Norris

Scott A. Norris
Marion County Counsel
P.O. Box 14500
Salem, OR 97309

Counsel for Defendant