



MARION COUNTY BOARD OF COMMISSIONERS

Board Session Agenda Review Form

Meeting date: November 13, 2024

Department: Tax Office

Title: Property tax refund for Gene R. Oster

Management Update/Work Session Date: _____ Audio/Visual aids

Time Required: 15 min. Contact: Austin Fowler, Tax Collector Phone: ext. 2244

Requested Action: Adopt order authorizing property tax refund for Gene R. Oster.

Issue, Description & Background: The taxpayer paid the taxes due on account 516760 for the 2024-25 tax year twice. ORS 311.806 (1) requires the county governing body to issue refunds in situations like this. The total amount of the refund due is \$23,233.63. The Board has delegated authority to issue tax refunds under \$20,000 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 \$23,233.63.

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

List of attachments: 1. Property tax petition for refund of Gene R. Oster, with supporting documentation. 2. Board Order.

Presenter: Austin Fowler, Tax Collector

Department Head Signature: *Natasha McVey*

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. 516760, 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. 516760 in the amount indicated on the petition.

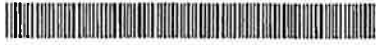
DATED this _____ day of _____ 20____.

MARION COUNTY BOARD OF COMMISSIONERS

Chair

Commissioner

Commissioner



Tax Account: **516760**

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

REFUND PETITION

PETITIONER: OSTER, GENE R
PO BOX 222
SILVERTON OR 97381

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	Refund Amount
516760	2024/2025	\$23,233.63	\$23,233.63

REASON FOR REFUND:

TAX PAYER OVERPAID DUE TO DISQ FARM USE BEING PAID TWICE.

Signed: See Attached File

Petition verified and refund recommended:

[Signature], Marion County Tax Collection Dept. Date 10/25/2024

Approved as to Form
[Signature]
10/25/24
Legal Counsel

DUE TO THE AMOUNT OF THE OVERPAYMENT WHILE PROCESSING THIS PREPAYMENT THE TAX PAYER IS AWARE THAT THE REFUND WILL TAKE A MINIMUM OF 6 WEEKS TO PROCESS.

REASON BEING DOLLAR AMOUNT AND NEED OF BOC APPROVAL

x *Kene Oster*

09/05/2024 TAX PAYER

x *Natasha McVey 9/5/24*

09/05/2024 TAX COLLECTOR

REAL PROPERTY DESCRIPTION

MARION COUNTY TAX COLLECTOR

CODE: 04020 PCL: 490 ACRES: 9.51
MAP: 061W27AD00700
LEGAL:
SITUS: 608 N JAMES AVE SILVERTON

555 COURT ST NE, RM 2242
SALEM, OR 97301
(503) 588-5215

TAX ACCOUNT NO.

516760

Payment Due by November 15, 2024

OSTER LLC
TERRY ERNEST & PATRICIA DORIS
CASTER JRLT
PO BOX 222
SILVERTON OR 97381

Table with 2 columns: Item Name, Amount. Includes SILVER FALLS SCHOOL (971.07), WILLAMETTE REG ESD (63.38), CHEMEKETA COM COL (133.71), EDUCATION TAX TOTAL: 1,168.16

Table with 3 columns: VALUES, LAST YEAR, THIS YEAR. Includes LAND (577,730), STRUCTURES (0), TOTAL RMV (577,730), TAXABLE ASSESSED VALUE (223,290), TAX LEVIED (3,713.50)

Table with 2 columns: Item Name, Amount. Includes MARION COUNTY SILVERTON (646.24), SILVERTON LOCAL OPTION (783.52), MARION SOIL & WTR (58.51), MC EXT & 4-H SERV DIST (10.69), SILVERTON FD (10.69), SILVERTON FALLS LIBRARY (222.11), REGIONAL LIBRARY (122.81), REGIONAL LIBRARY (17.48), SILVERTON URBAN RENEWAL AGENCY (228.28), GENERAL GOVT TOTAL: 2,100.33

Table with 2 columns: Item Name, Amount. Includes SILVERTON FD BOND '15 (46.34), SILVER FALLS SCH BOND (440.89), CHEMEKETA COM COL BOND (55.45), EFU FARMLAND ADDITIONAL TAX (22,175.21), BONDS - OTHER TOTAL: 22,717.89

QUESTIONS ABOUT THE ASSESSED VALUE? CONTACT THE ASSESSOR'S OFFICE: (503) 588-5144.

A PREPAYMENT OF \$48,440.42 HAS BEEN APPLIED TO THIS BILL
POTENTIAL ADDITIONAL TAX LIABILITY

IF A MORTGAGE CO. PAYS YOUR TAXES THEN THIS STATEMENT IS ONLY FOR YOUR RECORDS
REFUNDS FOR DUPLICATE PAYMENTS MAY TAKE SEVERAL MONTHS TO PROCESS

Paystation logo and text: You can also pay Online: www.co.marion.or.us/AO/TAX Or by Phone: 1-877-254-7870. Includes logos for VISA, Discover, American Express, and Electronic Check.

Table with 5 columns: Payment Schedule, 11/15/24, 02/18/25, 05/15/25, Savings. Rows include Full Payment, 3% Discount, 2/3 Payment, 2% Discount, 1/3 Payment, No Discount.

TOTAL DUE by 11/15/24 - \$23,233.63
(After 3% Discount and Prepayments and Including Any Delinquent Taxes)

PLEASE INCLUDE THIS COUPON WITH YOUR PAYMENT - NO STAPLES, PAPER CLIPS, OR TAPE

2024-2025 Marion County Real Property Taxes

SITUS: 608 N JAMES AVE SILVERTON ACRES: 9.51

TAX ACCOUNT NO. 516760

Payment Options Net Amount Due by November 15, 2024

Full Payment by 11/15/24 ... includes 3% Discount

2/3 Payment by 11/15/24 ... includes 2% Discount

1/3 Payment by 11/15/24 ... No Discount

Form for entering payment amount with a large 'PAID' stamp and text: Discount is Lost & Interest Applies After Due Date

Payment Due by November 15, 2024

Mailing Address Change on Back

1870 - 000001 - -2323363
OSTER LLC
TERRY ERNEST & PATRICIA DORIS
CASTER JRLT
PO BOX 222
SILVERTON OR 97381

MAKE CHECK PAYABLE TO:
MARION COUNTY TAX COLLECTOR
PO BOX 2511
SALEM OR 97308-2511