



MARION COUNTY BOARD OF COMMISSIONERS

**Board Session Agenda Review Form**

Meeting date: March 20, 2024

Department: Tax Office

Title:

Property tax refund for Sulus Solar 28 LLC

Management Update/Work Session Date: \_\_\_\_\_

Audio/Visual aids ☐

Time Required: 15 min.

Contact: Austin Fowler - Tax Collector

Phone: ext. 2244

Requested Action:

Adopt an order authorizing a property tax refund for Sulus Solar 28 LLC.

Issue, Description  
& Background:

The Assessor received a request in error from the Department of Revenue which should have gone to Yamhill County. The erroneous request prompted the creation of an account in Marion County, and Taxpayer's payment of taxes to Marion County by mistake. ORS 311.806(1) requires the county governing body to issue refunds in situations like this. The total amount of the refund due is \$36,828.85. 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 \$36,828.85.

Impacts to Department  
& External Agencies:

None, beyond the processing of the refund itself.

List of attachments:

1. Property tax petition for refund of Sulus Solar 28 LLC, with supporting documentation. 2. Board Order.

Presenter:

Austin Fowler - Tax Collector

Department Head  
Signature:

Natasha McVoy

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. 608323, 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. 608323 in the amount indicated on the petition.

DATED this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_.

MARION COUNTY BOARD OF COMMISSIONERS

\_\_\_\_\_  
Chair

\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Commissioner



Tax Account: **608323**

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

**REFUND PETITION**

**PETITIONER:** SULUS SOLAR 28 LLC  
1901 HARRISON ST STE 1630  
OAKLAND CA 94612

Petitions the Board of County Commissioners for a refund under ORS 311.806 of taxes paid on property.

Tax Account	Tax Year	Tax Amount	Interest through N/A	Refund Amount
608323	2023	\$36,828.85	N/A	\$36,828.85

**REASON FOR REFUND:**

MARION COUNTY RECEIVED A REQUEST IN ERROR FROM DOR THAT CREATED AN ACCOUNT THAT WAS MEANT FOR YAMHILL COUNTY. PER YAMHILL COUNTY'S INSTRUCTIONS, REFUND PROPERTY OWNER AS THEY WILL ADJUST TAXES FOR THE 2024-25 YEAR.

Signed: See Attached File

Petition verified and refund recommended:

Austin Fowler Marion County Tax Collection Dept. Date 3/1/2024

Approved as to Form  
Scott A. No  
3/1/24  
Legal Counsel



Account Number: **608323**

**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**

**SULUS SOLAR 28 LLC  
1901 HARRISON ST STE 1630  
OAKLAND CA 94612**

Account: 608323  
Prop. Owner: SULUS SOLAR 28 LLC  
Prop. Location:  
Map Tax Lot:

Refund due for OTHER REFUND on 2023 property taxes (ORS 311.806).

Amount of overage: \$36,828.85

Date of petition: 3/1/2024

**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: 03/01/24

**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.

# **Marion County Tax Collector Refund #11978 Summary**

Account # 608323      Roll U      Code Area 05410

Tax Id      608323

**Owner**  
SULUS SOLAR 28 LLC  
1901 HARRISON ST STE 1630  
OAKLAND CA 94612-3597

**Payee**  
SULUS SOLAR 28 LLC  
1901 HARRISON ST STE 1630  
OAKLAND CA 94612

**Lender**

**Situs**

**Reason**      OTHER REFUND

## **Refund Details**

Year	Refund Amount	Refund Interest	Refund Total
2023	\$36,828.85	\$0.00	\$36,828.85
<b>Total</b>	<b>\$36,828.85</b>	<b>\$0.00</b>	<b>\$36,828.85</b>

**Check #**      **Comment**      OTHER REFUND; 2023-24 PROP TAXES

## **Tax History**

Year	Tax Type	Total Due	Current Due	Original Due	Due Date
2023	ADVALOREM	(\$37,967.89)	(\$37,967.89)	\$0.00	15-Nov-2023

**Balance As Of 3/1/2024**      (\$37,967.89)

## **Tax Adjustments**

Year	Discount	Adv Interest	Tax Credit
2023	(\$1,139.04)	\$0.00	\$37,967.89

## **Payment History**

R #	Year	Date	Payer	Amount
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**Comments**      BOC. DEPT OF REVENUE GAVE MONEY TO MAIRON COUNTY THAT BELONGED TO YAMILL COUNTY; AS PER YAMHILL COUNTYS INST REFUND TO H/O AS THEY WILL ADJUST TAXES FOR 2024-25

## Natasha McVey

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**From:** Eileen Slater <slatere@yamhillcounty.gov>  
**Sent:** Friday, March 1, 2024 1:26 PM  
**To:** Natasha McVey  
**Cc:** Van Khieu  
**Subject:** RE: Solus Solar 28 LLC 608323

Some people who received this message don't often get email from slatere@yamhillcounty.gov. [Learn why this is important](#)

**⚠ WARNING:** This email originated outside of Marion County.  
**DO NOT CLICK** links or attachments unless you trust the sender and know the content is safe.

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Hi Natasha,

You'll want to refund back to Solus. I'll be sending a letter letting them know we'll be adding the 2023 tax to their 2024 statement.

Appreciate you letting me know.

Eileen

Eileen Slater  
Deputy Tax Collector  
Yamhill County Assessment & Tax  
[slatere@yamhillcounty.gov](mailto:slatere@yamhillcounty.gov)  
(503) 434-7351



\*\*\*\*\*CONFIDENTIALITY NOTICE\*\*\*\*\*

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**From:** Natasha McVey <NMcVey@co.marion.or.us>  
**Sent:** Friday, March 1, 2024 1:01 PM  
**To:** Eileen Slater <slatere@yamhillcounty.gov>  
**Cc:** Van Khieu <VKhieu@co.marion.or.us>  
**Subject:** RE: Solus Solar 28 LLC 608323

**Caution:** This email originated outside of the Yamhill County email system

Hi Eileen,