



MARION COUNTY BOARD OF COMMISSIONERS

Board Session Agenda Review Form

Meeting date: January 28, 2026

Department: Tax Office

Title:

Property tax refund for Front Street Properties LLC

Management Update/Work Session Date: _____

Audio/Visual aids ☐

Time Required: 15 min.

Contact: Austin Fowler, Tax Collector

Phone: ext. 2244

Requested Action:

Approve order authorizing property tax refund for Front Street Properties LLC.

Issue, Description
& Background:

The Assessor agreed to reduce the improvement value on account 582541 for the 2025-26 tax year following the Taxpayer's request for a review. 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 \$26,022.05. 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.

Financial Impacts:

The amount of the refund (with interest through 2/15/26) is \$26,022.05.

Impacts to Department
& External Agencies:

None, beyond the processing of the refund itself.

List of attachments:

1. Property tax petition for refund of Front Street Properties LLC, 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. 582541, 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. 582541 in the amount indicated on the petition.

DATED this _____ day of _____, 20____.

MARION COUNTY BOARD OF COMMISSIONERS

Chair

Commissioner

Commissioner



Tax Account: **582541**

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

REFUND PETITION

PETITIONER: FRONT STREET PROPERTIES LLC
PO BOX 2067
SALEM OR 97308

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 02/15/2025	Refund Amount
582541	2025-26	\$25,511.81	\$510.24	\$26,022.05

REASON FOR REFUND:

CORRECTING 582541 2022-23 FOLLOWING TAXPAYER REQUEST FOR REVIEW;
REDUCTION TO IMPROVEMENT RMV; REVIEW #T22-084

Signed: See Attached File

Petition verified and refund recommended:

, Marion County Tax Collection Dept. Date 1/2/2026

Approved as to Form

1/7/26
Legal Counsel

MARION COUNTY TAX COLLECTOR

Tax Voucher Listing

Tax Account # 582541 Property ID 24010 073W22AB00900
 Account Status A Situs Address
 Roll Type Real 1105 FRONT ST NE SALEM OR 97301
 FRONT STREET PROPERTIES LLC
 PO BOX 2067
 SALEM OR 97308

Assessment and Transaction Information				Tax Detail Information	
Assess Trans #	5304273			Tax Trans #	5304273
Created By:	smckinney			Completed Date	12/30/2025
				Year	2025
				By	nmovey
				Trans Info	ADVALOREM IMPOSED VALUE REVIEW 311.205(1)(B)
Code Area	Previous	New	Change	Tax Change	(\$29,393.22)
AV	24010	24010		Discount	\$0.00
	6,782,900	5,241,930	(1,540,970)	Interest	\$0.00
M5	6,782,900	5,241,930	(1,540,970)	State Interest	\$0.00
SA	0	0	0	Interest Paid	\$0.00
RFPD	6,782,900	5,241,930	(1,540,970)	Payment Received	\$0.00
Exempt	0	0	0	Remarks	
Tax Amount	\$129,380.42	\$99,987.20	(\$29,393.22)	CODE AREA 24010/TAX ACCOUNT 582541, ONLY: CORRECT 2025-26	
Comments				REDUCE VALUES AS A RESULT OF REQUEST FOR REVIEW T25-078; RMV OF IMPROVEMENTS REDUCED & RESULTS IN LOWER AV.	

Assessment and Transaction Information				Tax Detail Information	
Assess Trans #	1876766			Tax Trans #	1876766
Created By:	smckinney			Completed Date	11/30/2022
				Year	2022
				By	rweisner
				Trans Info	ADVALOREM IMPOSED VALUE REVIEW 311.205(1)(B)
Code Area	Previous	New	Change	Tax Change	(\$24,697.76)
AV	24010	24010		Discount	\$0.00
	6,907,270	5,800,000	(1,107,270)	Interest	\$0.00
M5	9,258,710	5,800,000	(3,458,710)	State Interest	\$0.00
SA	0	0	0	Interest Paid	\$0.00
RFPD	6,907,270	5,800,000	(1,107,270)	Payment Received	\$0.00
Exempt	0	0	0	Remarks	
Tax Amount	\$135,727.16	\$111,029.40	(\$24,697.76)	2023-24 for 2022-23 CLE Log #6209 ORS 307.162 Allows for late filing of	
Comments				an exemption application when accompanied by a late filing fee and meets	
				the guidelines for being late filed. Correction to the Roll to add a FULL	
				exemption to the 2022-23 tax ro	

**Marion County Tax Collector
Refund #15213 Summary**

Account # 582542 Roll R Code Area 24010

Tax Id 582541

Owner
FRONT STREET PROPERTIES LLC
PO BOX 2067
SALEM OR 97308

Payee
FRONT STREET PROPERTIES LLC
PO BOX 2067
SALEM OR 97308

Lender

Situs 1105 FRONT ST NE SALEM OR 97301

Reason ADJ TO TAX ROLL

Refund Details

Year	Refund Amount	Refund Interest	Refund Total
2025	\$25,511.81	\$510.24	\$26,022.05
Total	\$25,511.81	\$510.24	\$26,022.05

Check # **Comment** ADJ TO TAX ROLL; 2025-26 PROP TAXES

Tax History

Year	Tax Type	Total Due	Current Due	Original Due	Due Date
2025	ADVALOREM	(\$25,511.81)	(\$25,511.81)	\$99,987.20	15-Nov-2025

Balance As Of 12/31/2025 **(\$25,511.81)**

Tax Adjustments

Year	Discount	Adv Interest	Tax Credit
2025	\$0.00	\$0.00	\$25,511.81

Payment History

R #	Year	Date	Payer	Amount
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Comments BOC; CORRECTING 582541 2022-23 FOLLOWING TAXPAYER REQUEST
FOR REVIEW; REDUCTION TO IMPROVEMENT RMV; REVIEW #T22-084

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

30-Dec-2025

FRONT STREET PROPERTIES LLC
PO BOX 2067
SALEM OR 97308

Tax Account # 582541 Account Status A Roll Type Real Situs Address 1105 FRONT ST NE SALEM OR 97301	Lender Name Lender ID Property ID 24010 LEGACY 1-83440000 Interest To Dec 30, 2025
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Tax Summary

Tax Year	Total Due *	Taxes	Fees	Interest	Discount	Original Due	Due Date	Date Paid
2025	(\$25,511.81)	(\$25,511.81)	\$0.00	\$0.00	\$0.00	\$99,987.20	Nov 15, 2025	Dec 2, 2025
2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$112,620.99	Nov 15, 2024	Nov 19, 2024
2023	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$112,729.87	Nov 15, 2023	Nov 22, 2023
2022	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$111,029.40	Nov 15, 2022	May 19, 2023
2021	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$63,071.89	Nov 15, 2021	Nov 8, 2021
2020	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$63,045.88	Nov 15, 2020	May 12, 2021
2019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$62,646.43	Nov 15, 2019	May 15, 2020
2018	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$62,313.92	Nov 15, 2018	Mar 23, 2020
2017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$57,834.69	Nov 15, 2017	May 17, 2018
2016	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$56,717.69	Nov 15, 2016	Nov 22, 2016
2015	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$58,871.40	Nov 15, 2015	Nov 22, 2016
2014	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,173.01	Nov 15, 2014	May 15, 2015
2013	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,736.36	Nov 15, 2013	May 15, 2014
2012	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,849.74	Nov 15, 2012	Nov 20, 2012
2011	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$88,207.43	Nov 15, 2011	Nov 17, 2011
2010	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$87,375.79	Nov 15, 2010	Nov 16, 2010
2009	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$86,434.50	Nov 15, 2009	Nov 18, 2009
2008	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$84,420.43	Nov 15, 2008	Nov 21, 2008
2007	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$84,488.20	Nov 15, 2007	Nov 20, 2007
2006	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$84,626.97	Nov 15, 2006	Nov 20, 2006
2005	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$82,634.72	Nov 15, 2005	Nov 18, 2005
2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$80,022.49	Nov 15, 2004	Nov 18, 2004
2003	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$77,891.29	Nov 15, 2003	Nov 21, 2003
2002	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$73,957.63	Nov 15, 2002	Nov 15, 2002
2001	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$73,482.76	Nov 15, 2001	Jun 13, 2002
2000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$82,441.53	Nov 15, 2000	Jun 13, 2002
1999	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$103,239.07	Nov 15, 1999	Jun 13, 2002
1998	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$189,472.97	Nov 15, 1998	Nov 20, 1999
1997	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$186,369.30	Dec 15, 1997	Nov 20, 1999
1996	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$138,306.23	Nov 15, 1996	Aug 29, 1998
1995	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$148,717.69	Nov 15, 1995	Aug 29, 1998
Total	(\$25,511.81)	(\$25,511.81)	\$0.00	\$0.00	\$0.00	\$2,764,717.47		

Minimum Payments
Due On 12/30/2025 \$0.00 2/17/2026 \$0.00 5/15/2026 \$0.00

TAX NOTATION...

NOTATION CODE	DATE ADDED	DESCRIPTION
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MARION COUNTY, OREGON

2025-26 PROPERTY TAX STATEMENT

JULY 1, 2025 TO JUNE 30, 2026

REAL PROPERTY DESCRIPTION

MARION COUNTY TAX COLLECTOR

TAX ACCOUNT NO.

CODE: 24010 PCL: 201 ACRES: 8.84

555 COURT ST NE, RM 2242

MAP: 073W22AB00900

SALEM, OR 97301

LEGAL: MILL ADDITION TO SALE (B:24 L:7)

(503) 588-5215

SITUS: 1105 FRONT ST NE SALEM**582541****Payment Due by November 15, 2025**

FRONT STREET PROPERTIES LLC
PO BOX 2067
SALEM OR 97308

VALUES:	LAST YEAR	THIS YEAR
LAND	2,434,170	2,434,170
STRUCTURES	3,451,370	2,807,760
TOTAL RMV	5,885,540	5,241,930
TAXABLE ASSESSED VALUE	5,885,540	5,241,930
TAX LEVIED	112,620.99	99,987.20

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

*** CORRECTED STATEMENT ***

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

SEE INSERT FOR PAYMENT OPTIONS

Payment Schedule	11/15/25	02/17/26	05/15/26	Savings
Full Payment	96,987.58	---	---	2,999.62
3% Discount				
2/3 Payment	65,324.97	---	33,329.07	1,333.16
2% Discount				
1/3 Payment	33,329.07	33,329.07	33,329.06	None
No Discount				

TOTAL DUE by 11/15/25(After 3% Discount and Prepayments
and Including Any Delinquent Taxes)**\$96,987.58**

↑ Tear Here

PLEASE INCLUDE THIS STUB WITH YOUR PAYMENT — NO STAPLES, PAPER CLIPS, OR TAPE

Tear Here ↑

2025-2026 Marion County Real Property TaxesSITUS: 1105 FRONT ST NE SALEM**Payment Options****Net Amount Due by November 15, 2025**

Full Payment by 11/15/25	... includes 3% Discount	96,987.58
2/3 Payment by 11/15/25	... includes 2% Discount	65,324.97
1/3 Payment by 11/15/25	... No Discount	33,329.07

TAX ACCOUNT NO.

582541**Payment Due by November 15, 2025**
☐ Mailing Address
Change on Back

2192 - 000009 - 9698758

FRONT STREET PROPERTIES LLC
PO BOX 2067
SALEM OR 97308

Enter Payment Amount

\$

AID
Discount, Lost & Interest
Applies After Due Date

MAKE CHECK PAYABLE TO:

MARION COUNTY TAX COLLECTOR
PO BOX 2511
SALEM OR 97308-2511