



MARION COUNTY BOARD OF COMMISSIONERS

Board Session Agenda Review Form

Meeting date: January 28, 2026

Department: Tax Office

Title:

Property tax refund for Philip K. Weaver

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 Philip K. Weaver.

Issue, Description & Background:

The Tax Collector received a duplicate payment on account 322450 for the 2025-26 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 is \$40,280.21. 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 \$40,280.21.

Impacts to Department & External Agencies:

None, beyond the processing of the refund itself.

List of attachments:

1. Property tax petition for refund of Philip K. Weaver, with supporting documentation. 2. Board Order.

Presenter:

Austin Fowler, Tax Collector

Department Head
Signature:

Natasha McRey

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. 322450, 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. 322450 in the amount indicated on the petition.

DATED this _____ day of _____ 20____.

MARION COUNTY BOARD OF COMMISSIONERS

Chair

Commissioner

Commissioner



Tax Account: **322450**

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

REFUND PETITION

PETITIONER: WEAVER, PHILLIP K
2844 COLORADO DR NW
SALEM OR 97304

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

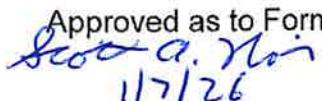
Tax Account	Tax Year	Tax Amount	Interest through N/A	Refund Amount
322450	2025-26	\$40,280.21	N/A	\$40,280.21

REASON FOR REFUND:
OVER PAYMENT ON TAX ACCOUNT RELATED TO A DUPLICATE PAYMENT.

Signed: See Attached File

Petition verified and refund recommended:

 Marion County Tax Collection Dept. Date 12/31/2025

Approved as to Form

1/7/26
Legal Counsel



TAX COLLECTION DEPARTMENT

Natasha McVey, Tax Collector
Phone: (503) 588-5215 Fax: (503) 566-3911
E-mail: PropertyTax@co.marion.or.us

Account Number: **322450**



Nov 14 2025

PAYER A:

BANK OF THE PACIFIC LOAN SERVICING ESCROW PAYMENTS ✓
PO BOX 1826
ABERDEEN WA 98520

RECEIVED

NOV 19 2025

MARION COUNTY
TAX COLLECTOR

PAYER B:

WEAVER, PHILLIP K & BILLIE M
2844 COLORADO DR NW
SALEM OR 97304

Account: **322450**
Prop. Owners: PHILLIP K WEAVER TR 50% &
Prop. Location: 1366 TANDEM AVE NE SALEM OR 97301
Map. Tax Lot: 073W11DD01802
Amt. of Refund: **\$40,280.21**
Cause of Overage: DUPLICATE PMT

We have received, *and applied* 2025 property tax payments from both payers, noted above. The amount of **\$40280.21** will be refunded to only one party. [NOTE: Refund amounts cannot be altered.]

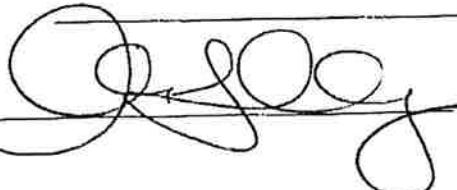
We recommend that you contact the other payer, shown above, then notify us *in writing* as to who should receive the refund, *even if it is not one of the payers listed above*. We need written refund instructions from both parties that paid. Please sign and return this notice to the Tax Collection Department.

Please refund this overage to the following name and address:

Philip Weaver
2844 Colorado Dr. NW
Salem OR 97304

APPROVED

DEC 31 2025

Signed: 

Date: 11.19.25

Boyle

555 Court St NE Room 2242 ■ PO Box 2511 ■ Salem, Oregon 97308-2511



TAX COLLECTION DEPARTMENT

Natasha McVey, Tax Collector
Phone: (503) 588-5215 Fax: (503) 566-3911
E-mail: PropertyTax@co.marion.or.us

Account Number:

322450



Nov 14 2025

PAYER A:

WEAVER, PHILLIP K & BILLIE M
2844 COLORADO DR NW
SALEM OR 97304

RECEIVED
NOV 24 2025
MARION COUNTY
TAX COLLECTOR

PAYER B:

BANK OF THE PACIFIC LOAN SERVICING ESCROW PAYMENTS
PO BOX 1826
ABERDEEN WA 98520

Account: **322450**
Prop. Owners: PHILLIP K WEAVER TR 50% &
Prop. Location: 1366 TANDEM AVE NE SALEM OR 97301
Map Tax Lot: 073W11DD01802
Amt. of Refund: **\$40,280.21**
Cause of Overage: DUPLICATE PMT

We have received, **and applied 2025** property tax payments from both payers, noted above. The amount of **\$40280.21** will be refunded to only one party. [NOTE: Refund

We recommend that you contact the other payer, shown above, then notify us *in writing* as to who should receive the refund, even if it is not one of the payers listed above. **We need written refund instructions from both parties that paid.** Please sign and return this notice to the Tax Collection Department.

Please refund this overage to the following name and address:

Phillip Weaver
2844 Colorado Dr
Salem OR 97304

Signed: X

Phillip Weaver Date: 11/19/2025

**Marion County Tax Collector
Refund #14056 Summary**

Account # 322450 Roll R Code Area 24950

Tax Id 322450

Owner

PHILLIP K WEAVER TR 50% &
WEAVER, PHILLIP K TRE &
BILLIE M WEAVER TR 50%
2844 COLORADO DR NW
SALEM OR 97304

Payee

WEAVER, PHILLIP K & BILLIE M
2844 COLORADO DR NW
SALEM OR 97304

Lender

Situs 1366 TANDEM AVE NE SALEM OR 97301

Reason DUPLICATE PMT

Refund Details

Year	Refund Amount	Refund Interest	Refund Total
2025	\$40,280.21	\$0.00	\$40,280.21
Total	\$40,280.21	\$0.00	\$40,280.21

Check # Comment DUPLICATE PMT; 2025-26 PROP TAXES

Tax History

Year	Tax Type	Total Due	Current Due	Original Due	Due Date
2025	ADVALOREM	(\$40,280.21)	(\$40,280.21)	\$41,525.99	15-Nov-2025
Balance As Of 11/14/2025					(\$40,280.21)

Tax Adjustments

Year	Discount	Adv Interest	Tax Credit
2025	\$0.00	\$0.00	\$40,280.21

Payment History

R #	Year	Date	Payer	Amount
3937167	2025	13-Nov-2025	BANK OF THE PACIFIC LOAN SERVICING ESCROW PAYMENTS	\$40,280.21

Comments LTR; PROPERTY OWNER WEAVER, PHILLIP K & BOBBIE M PD VIA RLB WITH CHECK NO 2044;
BANK OF THE PACIFIC LOAN SERVICING AND ESCROW PAYMENTS PD VIA CHECK NO 5187



Marion County Tax Collector

Payment Date	11-13-2025	Cashier	AJF	As Of Date	11-13-2025		
Receipt #	3937167	Batch	4568	Till	5570	Printed Date	11-14-2025

PHILLIP K WEAVER TR 50% &	Tax ID	322450
WEAVER, PHILLIP K TRE &	Account ID	322450
BILLIE M WEAVER TR 50%	Roll Type	Real
2844 COLORADO DR NW	Property Desc	073W11DD01802
SALEM OR 97304	Code Area	24950
Situs 1366 TANDEM AVE NE SALEM OR 97301		

Tax Year	Payment	Tax Credit	Interest	Discount	Fees	Adjustments
2025	\$40,280.21	(\$40,280.21)	\$0.00	\$0.00	\$0.00	\$0.00
	\$40,280.21	(\$40,280.21)	\$0.00	\$0.00	\$0.00	\$0.00
	Balance Due	(\$40,280.21)				

Comments

Payor

BANK OF THE PACIFIC LOAN SERVICING ESCROW
PAYMENTS
PO BOX 1826
ABERDEEN, WA 98520