



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 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. 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.

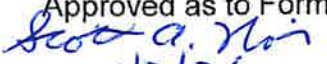
Tax Account	Tax Year	Tax Amount	Interest through N/A	Refund Amount
322450	2025-26	\$40,280.21	N/A	\$40,280.21

**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:

Phillip Weaver  
2844 Colorado Dr. NW  
Salem OR 97304

APPROVED

DEC 31 2025

Signed: X

Date:

11-19-25

Boyer

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 K WEAVER  
2844 COLORADO DR  
SALEM OR 97304

Signed: X

[Signature]

Date:

11/19/2025

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

**Tax Id** 322450

**Account #** 322450      **Roll R**      **Code Area** 24950

**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
<b>Total</b>	<b>\$40,280.21</b>	<b>\$0.00</b>	<b>\$40,280.21</b>

**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  
Receipt # 3937167

Cashier AJF  
Batch 4568 Till 5570

As Of Date 11-13-2025  
Printed Date 11-14-2025

PHILLIP K WEAVER TR 50% &  
WEAVER, PHILLIP K TRE &  
BILLIE M WEAVER TR 50%  
2844 COLORADO DR NW  
SALEM OR 97304  
Situs 1366 TANDEM AVE NE SALEM OR 97301

Tax ID 322450  
Account ID 322450  
Roll Type Real  
Property Desc 073W11DD01802  
Code Area 24950

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