



MARION COUNTY BOARD OF COMMISSIONERS

### Board Session Agenda Review Form

*April 22, 2026*

Meeting date: April 29, 2026

Department: Tax Office

Title: Property tax refund for F&F Land - Salem LLC

Management Update/Work Session Date: \_\_\_\_\_ Audio/Visual aids

Time Required: 15 min. Contact: Bri Anna Kelley - Tax Collector Phone: ext. 2247

Requested Action: Approve order authorizing property tax refund for F&F Land - Salem LLC.

Issue, Description & Background: The Assessor corrected an error on the tax roll for account 532721 for the 2024-25 and 2025-26 tax years. 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 \$182,546.42. 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 5/15/26) is \$182,546.42.

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

List of attachments: 1. Property tax petition for refund of F&F Land - Salem LLC, with supporting documentation. 2. Board Order.

Presenter: Bri Anna Kelley, 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. 532721, 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. 532721 in the amount indicated on the petition.

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

MARION COUNTY BOARD OF COMMISSIONERS

\_\_\_\_\_  
Chair

\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Commissioner



Tax Account: **532721**

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

**REFUND PETITION**

**PETITIONER:** F&F LAND - SALEM LLC  
3300 NW 185TH AVE # 339  
PORTLAND OR 97229

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 05/15/26	Refund Amount
532721	2024 & 2025	\$163,305.65	\$19,240.77	\$182,546.42

**REASON FOR REFUND:**

After a Lot-Line Adjustment, the Assessor's office inadvertently switched the values between Acct # 532721 and Acct # 532712. These accounts have the same owner. Acct # 532712 will receive special assessments on both the 2026-27 & 2027-28 tax years to offset this refund.

Signed: See Attached File

Petition verified and refund recommended:

*A. McWay*, Marion County Tax Collection Dept. Date 4/13/2026

Approved as to Form <i>Scott A. Van</i> 4/14/26 Legal Counsel
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## Marion County Tax Collector Refund #15265 Summary

Tax Id      532721

Account # 532721      Roll R      Code Area 24010

**Owner**  
F&F LAND - SALEM LLC  
3300 NW 185TH AVE # 339  
PORTLAND OR 97229

**Payee**  
F&F LAND - SALEM LLC  
3300 NW 185TH AVE # 339  
PORTLAND OR 97229

**Lender**

**Situs**      1805 WALN DR SE SALEM OR 97306

**Reason**      ADJ TO TAX ROLL

**Refund Details**

Year	Refund Amount	Refund Interest	Refund Total
2024	\$78,686.87	\$14,163.64	\$92,850.51
2025	\$84,618.78	\$5,077.13	\$89,695.91
<b>Total</b>	<b>\$163,305.65</b>	<b>\$19,240.77</b>	<b>\$182,546.42</b>

**Check #**      **Comment**      ADJ TO TAX ROLL; 2024-25 & 2025-26 PROP TAXES

**Tax History**

Year	Tax Type	Total Due	Current Due	Original Due	Due Date
2025	ADVALOREM	(\$87,235.86)	(\$87,235.86)	\$11,314.33	15-Nov-2025
2024	ADVALOREM	(\$81,120.48)	(\$81,120.48)	\$10,521.24	15-Nov-2024

**Balance As Of 4/13/2026**      **(\$168,356.34)**

**Tax Adjustments**

Year	Discount	Adv Interest	Tax Credit
2024	(\$2,433.61)	\$0.00	\$81,120.48
2025	(\$2,617.08)	\$0.00	\$87,235.86

**Payment History**

R #	Year	Date	Payer	Amount
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**Comments**      ASSR SWITCHED THE VALUES BTWN 2 ACCTS (532721 & 532712).  
After a Lot-Line Adjustment, the Assessor's office inadvertently switched the values between Acct # 532721 and Acct # 532712. These accounts have the same owner. Acct # 532712 will receive special assessments on both the 2026-27 & 2027-28 tax years to offset this refund.

# MARION COUNTY TAX COLLECTOR

## Tax Voucher Listing

Tax Account # 532721	Property ID 24010 083W23BA00400
Account Status A	Situs Address
Roll Type Real	1805 WALN DR SE SALEM OR 97306
F&F LAND - SALEM LLC	
3300 NW 185TH AVE # 339	
PORTLAND OR 97229	

Assessment and Transaction Information	Tax Detail Information																																
<b>Assess Trans #</b> 5305276 <b>Created By:</b> smckinney	<b>Tax Trans #</b> 5305276 <b>Completed Date</b> 02/10/2026 <b>By</b> nmcvey <b>Year</b> 2025																																
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# SUMMARY OF TAX ACCOUNT

## MARION COUNTY TAX COLLECTOR

P.O. BOX 2511  
SALEM, OR 97308  
(503) 588-5215

13-Apr-2026

F&F LAND - SALEM LLC  
3300 NW 185TH AVE # 339  
PORTLAND OR 97229

Tax Account #	532721	Lender Name	
Account Status	A	Lender ID	
Roll Type	Real	Property ID	24010 LEGACY 1-59500000
Situs Address	1805 WALN DR SE SALEM OR 97306	Interest To	Apr 13, 2026

### Tax Summary

Tax Year	Total Due *	Taxes	Fees	Interest	Discount	Original Due	Due Date	Date Paid
2025	(\$87,235.86)	(\$87,235.86)	\$0.00	\$0.00	\$0.00	\$11,314.33	Nov 15, 2025	Nov 12, 2025
2024	(\$81,120.48)	(\$81,120.48)	\$0.00	\$0.00	\$0.00	\$10,521.24	Nov 15, 2024	Nov 14, 2024
2023	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$109,546.37	Nov 15, 2023	Nov 14, 2023
2022	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$106,480.46	Nov 15, 2022	Nov 16, 2022
2021	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$103,436.97	Nov 15, 2021	Nov 5, 2021
2020	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,419.73	Nov 15, 2020	Nov 12, 2020
2019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,649.48	Nov 15, 2019	Nov 20, 2019
2018	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,549.50	Nov 15, 2018	Nov 20, 2018
2017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,203.64	Nov 15, 2017	Nov 7, 2017
2016	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,051.48	Nov 15, 2016	Nov 16, 2016
2015	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,074.53	Nov 15, 2015	Nov 3, 2015
2014	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,087.10	Nov 15, 2014	Nov 6, 2014
2013	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,044.45	Nov 15, 2013	Oct 23, 2013
2012	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,995.14	Nov 15, 2012	Nov 9, 2012
2011	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,908.98	Nov 15, 2011	Nov 1, 2011
2010	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,919.51	Nov 15, 2010	Nov 22, 2010
2009	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,898.13	Nov 15, 2009	Oct 29, 2009
2008	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,790.83	Nov 15, 2008	Nov 14, 2008
2007	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,734.38	Nov 15, 2007	Nov 6, 2007
2006	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,706.13	Nov 15, 2006	Nov 7, 2006
2005	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,672.19	Nov 15, 2005	Nov 16, 2005
2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,679.65	Nov 15, 2004	Oct 29, 2004
2003	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,601.80	Nov 15, 2003	Nov 13, 2003
2002	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,563.30	Nov 15, 2002	Nov 13, 2002
2001	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,516.04	Nov 15, 2001	Nov 7, 2001
2000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,318.47	Nov 15, 2000	Nov 13, 2000
1999	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,305.76	Nov 15, 1999	Nov 8, 1999
1998	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,211.06	Nov 15, 1998	Nov 20, 1998
1997	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,208.50	Dec 15, 1997	Aug 29, 1998
1996	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,262.17	Nov 15, 1996	Aug 29, 1998
1995	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,241.87	Nov 15, 1995	Aug 29, 1998
1994	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,501.14	Nov 15, 1994	Aug 29, 1998
1993	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,687.22	Nov 15, 1993	Aug 29, 1998
1992	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,295.27	Nov 15, 1992	Aug 29, 1998
<b>Total</b>	<b>(\$168,356.34)</b>	<b>(\$168,356.34)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$509,396.82</b>		

Minimum Payments  
Due On

2/17/2026 **(\$81,120.48)** 4/13/2026 **\$0.00**