



MARION COUNTY BOARD OF COMMISSIONERS

Board Session Agenda Review Form

Meeting date: May 20, 2026

Department: Tax Office

Title: Property tax refund for City of Keizer

Management Update/Work Session Date: _____ Audio/Visual aids

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

Requested Action: Approve an order authorizing property tax refund for City of Keizer.

Issue, Description & Background: The Property Value Appeals Board (PVAB) lowered the real market value of tax account 519938 (Volcano Stadium) 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 (plus statutory interest) is \$34,318.12. 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 6/15/26) is \$34,318.12.

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

List of attachments: 1. Property tax petition for refund of City of Keizer, 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. 519938, 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. 519938 in the amount indicated on the petition.

DATED this _____ day of _____, 20__.

MARION COUNTY BOARD OF COMMISSIONERS

Chair

Commissioner

Commissioner



Tax Account: **519938**

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

REFUND PETITION

PETITIONER: CITY OF KEIZER
PO BOX 21000
KEIZER OR 97307

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 06/15/26	Refund Amount
519938	2025	\$32,073.01	\$2,245.11	\$34,318.12

REASON FOR REFUND:

PVAB #25-046 RMV REDUCED DUE TO IMPROVEMENT RMV & EXCEPTION REDUCTION; ADJUDICATED THROUGH 2030-31. END ADJUDICATION 01/01/2031.

Signed: See Attached File

Petition verified and refund recommended:

[Signature], Marion County Tax Collection Dept. Date 4/29/2026

Approved as to Form <i>[Signature]</i> 4/29/26 Legal Counsel

**Marion County Tax Collector
Refund #15387 Summary**

Tax Id 519938

Account # 519938 Roll R Code Area 24200

Owner
CITY OF KEIZER
BASEBALL STADIUM
PO BOX 21000
KEIZER OR 97307

Payee
CITY OF KEIZER
PO BOX 21000
KEIZER OR 97307

Lender

Situs 6700 FIELD OF DREAMS WAY NE KEIZER OR 97303

Reason PVAB

Refund Details

Year	Refund Amount	Refund Interest	Refund Total
2025	\$32,073.01	\$2,245.11	\$34,318.12
Total	\$32,073.01	\$2,245.11	\$34,318.12

Check # Comment PVAB; 2025-26 PROP TAXES

Tax History

Year	Tax Type	Total Due	Current Due	Original Due	Due Date
2025	ADVALOREM	(\$33,064.96)	(\$33,064.96)	\$50,613.78	15-Nov-2025

Balance As Of 4/29/2026 (\$33,064.96)

Tax Adjustments

Year	Discount	Adv Interest	Tax Credit
2025	(\$991.95)	\$0.00	\$33,064.96

Payment History

R #	Year	Date	Payer	Amount
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Comments BOC; CORRECT 2025-26 PVAB #25-046 RMV REDUCED DUE TO IMPROVEMENT RMV & EXCEPTION REDUCTION; ADJUDICATED THROUGH 2030-31. END ADJUDICATION 01/01/2031.

MARION COUNTY TAX COLLECTOR Tax Voucher Listing

Tax Account # 519938	Property ID 24200 063W250004102
Account Status A	Situs Address
Roll Type Real	6700 FIELD OF DREAMS WAY NE KEIZER OR 97303
CITY OF KEIZER BASEBALL STADIUM PO BOX 21000 KEIZER OR 97307	

Assessment and Transaction Information				Tax Detail Information	
Assess Trans # 5321842				Tax Trans #	5321842
Created By: smckinney				Completed Date	04/29/2026
				Year	2025
				By	nmcvey
				Trans Info	ADVALOREM IMPOSED BOPTA - ORS 309.110-120
Code Area	Previous	New	Change	Tax Change	(\$33,064.96)
AV	5,079,720	3,072,510	(2,007,210)	Discount	\$0.00
M5	5,079,720	3,072,510	(2,007,210)	Interest	\$0.00
SA	0	0	0	State Interest	\$0.00
RFPD	5,079,720	3,072,510	(2,007,210)	Interest Paid	\$0.00
Exempt	0	0	0	Payment Received	\$0.00
Tax Amount	\$83,678.74	\$50,613.78	(\$33,064.96)	Remarks	
Comments	519938, ONLY: CORRECT 2025-26 PVAB #25-046 RMV REDUCED DUE TO IMPROVEMENT RMV & EXCEPTION REDUCTION; ADJUDICATED THROUGH 2030-31/OFF ADJUDICATION 1/1/2031.			519938, ONLY: CORRECT 2025-26 PVAB #25-046 RMV REDUCED DUE TO IMPROVEMENT RMV & EXCEPTION REDUCTION; ADJUDICATED THROUGH 2030-31/OFF ADJUDICATION 1/1/2031.	

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

29-Apr-2026

CITY OF KEIZER
 BASEBALL STADIUM
 PO BOX 21000
 KEIZER OR 97307

Tax Account #	519938	Lender Name	
Account Status	A	Lender ID	
Roll Type	Real	Property ID	24200 LEGACY 1-48743002
Situs Address	6700 FIELD OF DREAMS WAY NE KEIZER OR 97303	Interest To	Apr 29, 2026

Tax Summary

Tax Year	Total Due *	Taxes	Fees	Interest	Discount	Original Due	Due Date	Date Paid
2025	(\$33,064.96)	(\$33,064.96)	\$0.00	\$0.00	\$0.00	\$50,613.78	Nov 15, 2025	Dec 3, 2025
2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,438.79	Nov 15, 2024	Nov 22, 2024
2023	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$46,487.90	Nov 15, 2023	Nov 22, 2023
2022	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$46,481.56	Nov 15, 2022	Nov 18, 2022
2021	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$46,354.57	Nov 15, 2021	Nov 19, 2021
2020	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$74,483.34	Nov 15, 2020	Nov 17, 2020
2019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$71,574.84	Nov 15, 2019	Nov 21, 2019
2018	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68,644.52	Nov 15, 2018	Nov 23, 2018
2017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$61,569.63	Nov 15, 2017	Nov 13, 2017
2016	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$58,972.48	Nov 15, 2016	Nov 22, 2016
2015	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$59,656.44	Nov 15, 2015	Nov 19, 2015
2014	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$57,205.34	Nov 15, 2014	Nov 19, 2014
2013	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,533.95	Nov 15, 2013	Nov 20, 2013
2012	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$54,143.03	Nov 15, 2012	Nov 19, 2012
2011	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$51,723.93	Nov 15, 2011	Nov 17, 2011
2010	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$49,372.39	Nov 15, 2010	Nov 17, 2010
2009	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$48,952.42	Nov 15, 2009	Nov 18, 2009
2008	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$46,078.29	Nov 15, 2008	Nov 20, 2008
2007	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,382.83	Nov 15, 2007	Nov 20, 2007
2006	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$44,728.57	Nov 15, 2006	Nov 16, 2006
2005	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$43,056.77	Nov 15, 2005	Nov 15, 2005
2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$43,154.41	Nov 15, 2004	Nov 22, 2004
2003	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,817.79	Nov 15, 2003	Nov 12, 2003
2002	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,711.23	Nov 15, 2002	Nov 15, 2002
2001	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$37,845.27	Nov 15, 2001	Oct 30, 2001
2000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36,348.28	Nov 15, 2000	Nov 8, 2000
1999	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,846.20	Nov 15, 1999	Nov 9, 1999
1998	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$34,450.28	Nov 15, 1998	Nov 17, 1998
1997	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,296.35	Dec 15, 1997	Aug 29, 1998
Total	(\$33,064.96)	(\$33,064.96)	\$0.00	\$0.00	\$0.00	\$1,426,925.18		

**Minimum Payments
Due On**

2/17/2026 **\$0.00**

4/29/2026 **\$0.00**

* Taxes + Fees + Interest - Discount