



MARION COUNTY BOARD OF COMMISSIONERS

Board Session Agenda Review Form

Meeting date: May 6, 2026

Department: Tax Office

Title: Property tax refund for Big Sky Golf LLC

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

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

Requested Action: Adopt order authorizing property tax refund for Big Sky Golf LLC.

Issue, Description & Background: The Taxpayer and the Assessor stipulated to a value as part of Taxpayer's Property Value Appeals Board (PVAB) appeal of account 527681 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 \$47,933.27. 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 \$47,933.27.

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

List of attachments: 1. Property tax petition for refund of Big Sky Golf 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. 527681, 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. 527681 in the amount indicated on the petition.

DATED this _____ day of _____, 20__.

MARION COUNTY BOARD OF COMMISSIONERS

Chair

Commissioner

Commissioner



Tax Account: **527681**

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

REFUND PETITION

PETITIONER: BIG SKY GOLF LLC
PO BOX 4657
SALEM OR 97302

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
527681	2025	\$45,220.07	\$2,713.20	\$47,933.27

REASON FOR REFUND:

PVAB #25-018 STIPULATION AGREEMENT TO REDUCE LAND/IMPROVEMENT RMV.

Signed: See Attached File

Petition verified and refund recommended:

, Marion County Tax Collection Dept. Date 4/14/2026

Approved as to Form

 4/15/26
 Legal Counsel

MARION COUNTY TAX COLLECTOR

Tax Voucher Listing

Tax Account # 527681 Property ID 24010 073W330000300
 Account Status A Situs Address
 Roll Type Real 2025 GOLF COURSE RD S SALEM OR 97302
 BIG SKY GOLF LLC
 PO BOX 4657
 SALEM OR 97302

Assessment and Transaction Information				Tax Detail Information	
Assess Trans # 5313436				Tax Trans # 5313436	
Created By: smckinney				Completed Date 04/10/2026 By nmcvey	
				Year 2025	
Code Area	Previous	New	Change	Trans Info	ADVALOREM IMPOSED STIPULATION AGREEMENTS
	24010	24010			- ORS 308.242
AV	4,252,950	1,833,860	(2,419,090)	Tax Change	(\$46,142.93)
M5	4,252,950	1,833,860	(2,419,090)	Discount	\$0.00
SA	0	0	0	Interest	\$0.00
RFPD	4,252,950	1,833,860	(2,419,090)	State Interest	\$0.00
Exempt	0	0	0	Interest Paid	\$0.00
Tax Amount	\$81,122.90	\$34,979.97	(\$46,142.93)	Payment Received	\$0.00
Comments				Remarks	
CORRECT 2025-26 PVAB #25-018 STIPULATION AGREEMENT TO REDUCE LAND/IMPROVEMENT RMV; ACCOUNT NOT IN ADJUDICATION.				CORRECT 2025-26 PVAB #25-018 STIPULATION AGREEMENT TO REDUCE LAND/IMPROVEMENT RMV; ACCOUNT NOT IN ADJUDICATION.	

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

10-Apr-2026

BIG SKY GOLF LLC
PO BOX 4657
SALEM OR 97302

Tax Account #	527681	Lender Name	
Account Status	A	Lender ID	
Roll Type	Real	Property ID	24010 LEGACY 1-55567000
Situs Address	2025 GOLF COURSE RD S SALEM OR 97302	Interest To	Apr 10, 2026

Tax Summary

Tax Year	Total Due *	Taxes	Fees	Interest	Discount	Original Due	Due Date	Date Paid
2025	(\$46,142.93)	(\$46,142.93)	\$0.00	\$0.00	\$0.00	\$34,979.97	Nov 15, 2025	Jan 2, 2026
2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$81,381.05	Nov 15, 2024	May 2, 2025
2023	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$81,459.73	Nov 15, 2023	Aug 5, 2024
2022	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$81,414.21	Nov 15, 2022	Aug 4, 2023
2021	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$81,455.90	Nov 15, 2021	Nov 8, 2021
2020	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$81,422.31	Nov 15, 2020	Nov 20, 2020
2019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$79,256.30	Nov 15, 2019	Nov 20, 2020
2018	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$78,998.49	Nov 15, 2018	Jul 27, 2020
2017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$71,935.08	Nov 15, 2017	Jul 27, 2020
2016	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70,364.00	Nov 15, 2016	Apr 24, 2019
2015	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$72,772.74	Nov 15, 2015	May 19, 2016
2014	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$71,046.84	Nov 15, 2014	Nov 21, 2014
2013	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70,679.60	Nov 15, 2013	Nov 20, 2013
2012	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$69,490.40	Nov 15, 2012	Nov 19, 2012
2011	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,960.54	Nov 15, 2011	Nov 15, 2011
2010	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$63,923.17	Nov 15, 2010	May 18, 2011
2009	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$63,209.45	Nov 15, 2009	Nov 13, 2009
2008	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$59,634.09	Nov 15, 2008	Jun 15, 2009
2007	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$57,748.69	Nov 15, 2007	Jul 15, 2008
2006	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$56,805.86	Nov 15, 2006	Jun 18, 2007
2005	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,672.29	Nov 15, 2005	Aug 15, 2006
2004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,916.79	Nov 15, 2004	Aug 10, 2005
2003	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53,323.52	Nov 15, 2003	May 12, 2004
2002	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$52,036.68	Nov 15, 2002	Jul 24, 2003
2001	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,459.69	Nov 15, 2001	Nov 21, 2001
2000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$48,893.27	Nov 15, 2000	May 25, 2001
1999	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$48,415.89	Nov 15, 1999	Nov 22, 1999
1998	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$44,904.47	Nov 15, 1998	May 17, 1999
1997	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$44,806.99	Dec 15, 1997	Aug 29, 1998
1996	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,156.34	Nov 15, 1996	Aug 29, 1998
1995	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,071.29	Nov 15, 1995	Aug 29, 1998
Total	(\$46,142.93)	(\$46,142.93)	\$0.00	\$0.00	\$0.00	\$1,931,595.64		

Minimum Payments
Due On

2/17/2026 \$0.00

4/10/2026 \$0.00

* Taxes + Fees + Interest - Discount