

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

FOOD FOR LANE COUNTY,)	
)	
Plaintiff,)	TC-MD 140426D
)	
v.)	
)	
LANE COUNTY ASSESSOR,)	
)	
Defendant.)	FINAL DECISION

This Final Decision incorporates without change the court’s Decision, entered February 12, 2015. The court did not receive a statement of costs and disbursements within 14 days after its Decision was entered. *See* TCR-MD 16 C(1).

This matter is before the court on Defendant’s Stipulation of Facts and Defendant’s letter, dated February 5, 2015, filed February 9, 2015. Plaintiff filed its Complaint on November 17, 2014, requesting property tax exemption. In its Stipulation of Facts and Defendant’s letter, dated February 5, 2015, Defendant agreed that its letter dated August 19, 2014, denying Plaintiff’s application for property tax exemption for tax year 2013-14 “was in error,” and stated that Defendant approved Plaintiff’s “application for 2014/15.” Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that Defendant’s denial of Plaintiff’s application for property tax exemption for tax year 2013-14 was incorrect.

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IT IS FURTHER DECIDED that Defendant approved Plaintiff's application for property tax exemption for tax year 2014-15.

Dated this ____ day of March 2015.

JILL A. TANNER
PRESIDING MAGISTRATE

If you want to appeal this Final Decision, file a complaint in the Regular Division of the Oregon Tax Court, by mailing to: 1163 State Street, Salem, OR 97301-2563; or by hand delivery to: Fourth Floor, 1241 State Street, Salem, OR.

Your complaint must be submitted within 60 days after the date of the Final Decision or this Final Decision cannot be changed. TCR-MD 19 B.

This document was signed by Presiding Magistrate Jill A. Tanner on March 2, 2015. The court filed and entered this document on March 2, 2015.