

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

ST. THOMAS EPISCOPAL CHURCH, )  
)  
Plaintiff, ) TC-MD 140448D  
)  
v. )  
)  
LANE COUNTY ASSESSOR, )  
)  
Defendant. ) **FINAL DECISION**

This Final Decision incorporates without change the court’s Decision entered April 23, 2015. The court did not receive a request for an award of costs and disbursements within 14 days after its Decision was entered. *See* TCR-MD 16.

This matter is before the court on Defendant’s Answer, which requests denial of Plaintiff’s Complaint seeking reinstatement of a property tax exemption for tax year 2013-14.

A case management conference was held on February 24, 2015. The parties verbally agreed that for tax year 2014-15, property identified as Account 0171155 (subject property) was determined by Defendant to be exempt from property taxation. Plaintiff was given until April 15, 2015, to respond to Defendant’s motion, which stated:

“Our office request[s] the property remain taxable for the 2013/14 tax year as Food for Lane County did not apply for exemption for that tax year, either timely or late. We did receive an application for exemption for the 2014/15 tax year and have exempted the property for that year.”

(Def’s Answer at 1.)

As of this date, Plaintiff has not responded to Defendant’s allegation that it failed to file an application (timely or late) for exemption for the subject property for tax year 2013-14. The court has no information from which to conclude that Defendant incorrectly stated that Plaintiff failed to file an application for the 2013-14 tax year. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiff's appeal is dismissed for tax year 2013-14.

IT IS FURTHER DECIDED that the subject property is exempt for tax year 2014-15.

Dated this \_\_\_\_ day of May 2015.

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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 May 11, 2015. The court filed and entered this document on May 11, 2015.***