

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

REACH B49 PARTNERS LIMITED)	
PARTNERSHIP,)	
)	
Plaintiff,)	TC-MD 140468D
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	
Defendant.)	FINAL DECISION OF DISMISSAL

This Final Decision of Dismissal incorporates without change the court’s Decision of Dismissal, entered March 17, 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 Motion to Dismiss (Motion), filed on January 29, 2015, requesting that the Complaint be dismissed.

Plaintiff filed its Complaint on December 31, 2014, seeking a reduction in the real market value and in the percent of Nonprofit Corporation Low Income Housing exemption for property identified as Account R652283 (subject property) for tax year 2014-15. (Compl at 1.)

On January 29, 2015, Defendant filed its Motion, requesting dismissal because Plaintiff failed to first appeal the 2014-15 real market value of the subject property to the Multnomah Board of Property Tax Appeals as required by ORS 305.275(3). (Def’s Mot at 1.) In addition, the Motion stated that the “exemption percentage is determined not by the Assessor, but by the City of Portland, which is the ‘governing body’ for purposes of ORS 307.547. * * * As such, the Assessor is not the proper Defendant in this action.” (*Id.*)

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Plaintiff filed a letter on March 5, 2015, stating it “does not oppose the County’s [M]otion to [D]ismiss.” (Ptf’s Ltr at 1, Mar 5, 2015.) Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiff’s Complaint is dismissed.

Dated this ____ day of April 2015.

ALLISON R. BOOMER
MAGISTRATE

If you want to appeal this Final Decision of Dismissal, 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 of dismissal or this Final Decision of Dismissal cannot be changed. TCR-MD 19 B.

This document was filed and entered on April 8, 2015.