

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

METHODIST EPISCOPAL CHURCH,	)	
	)	
Plaintiff,	)	TC-MD 160204N
	)	
v.	)	
	)	
JOSEPHINE COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>FINAL DECISION OF DISMISSAL<sup>1</sup></b>

This matter is before the court on Plaintiff’s oral motion to withdraw this appeal made at the case management conference held October 11, 2016.

Plaintiff filed its Complaint on April 22, 2016, challenging the removal of property tax exemption of 1.25 acres of property identified as Account R325527 (subject property). (Compl at 1; Def’s Ltr, Mar 15, 2016.) During the initial case management conference held June 30, 2016, Plaintiff agreed to gather evidence of its use of the subject property and share that with Defendant. Plaintiff further agreed to file a written status report by August 19, 2016, stating whether the parties had reached a settlement. On August 15, 2016, Plaintiff filed a letter regarding its use of the subject property and attached four photographs. (Ptf’s Ltr, July 26, 2016.) The letter did not address whether the parties had reached a settlement.

The court scheduled a second case management conference on October 11, 2016. During that conference, Defendant’s authorized representatives stated that they did not think Plaintiff had provided evidence of the subject property’s historical use. After further discussion, the parties were unable to reach a settlement of this appeal. The court inquired whether Plaintiff

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<sup>1</sup> This Final Decision of Dismissal incorporates without change the court’s Decision of Dismissal, entered October 12, 2016. The court did not receive a statement of costs and disbursements within 14 days after its Decision of Dismissal was entered. *See* Tax Court Rule–Magistrate Division (TCR–MD) 16 C(1).

wished to set this matter for trial in order to present its evidence to the court. Plaintiff declined and withdrew its appeal. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiff's appeal is dismissed.

Dated this \_\_\_\_ day of October 2016.

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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 October 31, 2016.***