

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

SEMPERT'S REXALL DRUG, INC.,)	
)	
Plaintiff,)	No. 021147D
)	
v.)	
)	
COOS COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION OF DISMISSAL

This matter is before the court on Defendant's Motion to Dismiss Complaint, filed November 29, 2002, requesting that the Complaint be dismissed.

A case management conference was held on Tuesday, December 3, 2002.

Mr. Larry H. Lenihan, President, appeared on behalf of Plaintiff. Mr. Tom McCorquodale, Chief Appraiser, and Mr. David R. Koch, Assistant County Counsel, Coos County, appeared on behalf of Defendant.

During the conference, Mr. Koch reviewed Defendant's Motion to Dismiss Complaint (Motion). Mr. Lenihan explained that recently he contracted with a business consultant to review his business. The management consultant suggested that Mr. Lenihan contact the county assessor concerning the real market value and assessed value of his property. In the process of contacting the county, Mr. Lenihan was given the court's complaint form and he filed it. Mr. Lenihan stated that he did not appeal to the board of property tax appeals. The court discussed the property tax appeal process with the parties.

Mr. Lenihan stated that he would like to meet with the county appraiser. He agreed to contact the county appraiser, Mr. McCorquodale, and schedule an appointment to review the assessment of his property. The court advised the parties that it would grant Defendant's Motion. Now, therefore,

IT IS THE DECISION OF THIS COURT that this matter be dismissed.

Dated this _____ day of December, 2002.

JILL A. TANNER
PRESIDING MAGISTRATE

IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, FOURTH FLOOR, 1241 STATE ST., SALEM, OR 97301-2563. YOUR COMPLAINT MUST BE SUBMITTED WITHIN 60 DAYS AFTER THE DATE OF THE DECISION OR THIS DECISION BECOMES FINAL AND CANNOT BE CHANGED.

THIS DOCUMENT WAS SIGNED BY MAGISTRATE JILL A. TANNER ON DECEMBER 12, 2002. THE COURT FILED THIS DOCUMENT ON DECEMBER 12, 2002.