

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

GABE BERUKOFF, JIM HOZEN,)
and PAUL BEREKOFF as Representatives)
of OMC Burial Park,) TC-MD 031156A
)
Plaintiffs,)
)
v.)
)
MARION COUNTY ASSESSOR,)
)
Defendant.) **DECISION**

At issue is the exemption from property tax for the 2003-04 tax year of real property identified by Marion County Assessor Account R331956. Gabe Berukoff, Paul Berekoff, and Jim Hozen appeared for Plaintiffs and presented the case. Jeff Proctor, Appraiser, appeared for Defendant.

I. STATEMENT OF FACTS

On October 30, 2002, Plaintiffs, as representatives of Oregon Molokan Church, purchased the property at issue from Turner Twin Oaks Cemetery, Inc. Their intention was to use the property to inter members of their congregation.

No application was subsequently filed to exempt the property.

II. ANALYSIS

Cemeteries are exempted from property tax by ORS 307.150.¹ However, ORS 307.162 imposes a requirement that the institution or organization file an application to exempt the property with the county assessor on or before April 1 of the assessment year. The reason for the application is so the assessor knows the location and ownership of the cemetery for which exemption is sought.

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¹ All reference to the Oregon Revised Statutes (ORS) are to 2001.
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The court cannot now turn back the clock and treat that property as if an application has been timely filed. However, in proceedings as to this appeal, the need to file an application was explained so the property might qualify for subsequent tax years.

III. CONCLUSION

No application was filed under ORS 307.162 to exempt the property. It cannot be exempted for the 2003-04 tax year. Now, therefore,

IT IS THE DECISION OF THIS COURT that the exemption is denied.

Dated this _____ day of April 2004.

SCOT A. SIDERAS
MAGISTRATE

IF YOU WANT TO APPEAL THIS 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 DECISION OR THIS DECISION BECOMES FINAL AND CANNOT BE CHANGED.

THIS DOCUMENT WAS SIGNED BY MAGISTRATE SCOT A. SIDERAS ON APRIL 29, 2004. THE COURT FILED THIS DOCUMENT ON APRIL 29, 2004.