

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

RAINIER CHURCH OF TRUTH,)	
)	
Plaintiff,)	TC-MD 070743D
)	
v.)	
)	
COLUMBIA COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

This matter is before the court upon the agreement of the parties.

On August 20, 2007, Defendant disqualified the subject property, identified as Columbia County Map Number 7N3W13-00-01300, from property tax exemption. Plaintiff filed a Complaint challenging Defendant’s disqualification. The parties exchanged information. Defendant’s letter to the court dated January 7, 2008, states “communication problems and misunderstanding” resulted in Defendant disqualifying the subject property.

Defendant wrote that Plaintiff “still uses the property for religious purposes as stated in their original application [for property tax exemption] dated August 19, 2006,” which Defendant granted. (Def’s Ltr, Jan 7, 2008.) Defendant states that Plaintiff’s “use did not change.” (*Id.*)

In addition to its own religious use, Defendant states that Plaintiff allows Heritage Bible Church to use the subject property for its religious services. (*Id.*) Heritage Bible Church and Rainier Church of Truth signed a Lease Agreement dated December 2, 2007. (*Id.*) Heritage Bible Church filed a timely Application for Real and Personal Property Tax Exemption for

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Property Leased by an Exempt Body to Another Exempt Body (Application) dated December 3, 2007. (*Id.*) See ORS 307.166(3)(a). Defendant states that “the documents [including application and Lease Agreement] * * * will allow the property to continue its exempt status in future years.” (*Id.*)

Based on the information in Defendant’s letter, the subject property is a house “of public worship” and the property is “used solely * * * by religious organizations.” ORS 307.140(1).¹ The parties agree that the subject property is exempt from property taxation. Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that the subject property, identified as Columbia County Map Number 7N3W13-00-01300, shall be exempt from property taxation; and

IT IS FURTHER DECIDED that Defendant shall correct the assessment and tax rolls to show that the subject property is exempt from property taxation.

Dated this ____ day of January 2008.

JILL A. TANNER
PRESIDING 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 Presiding Magistrate Jill A. Tanner on January 18, 2008. The Court filed and entered this document on January 18, 2008.

¹ References to the Oregon Revised Statutes (ORS) are to 2005.