

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

RIVERFRONT PARK LLC,)	
)	
Plaintiff,)	TC-MD 100430C
)	
v.)	
)	
MARION COUNTY ASSESSOR,)	
)	
Defendant.)	DECISION

Plaintiff filed its Complaint on April 9, 2010, challenging an Order from the Marion County Board of Property Tax Appeals for property identified as Account R89343 for tax year 2009-10.

On April 15, 2011, the court issued an Order which concluded the subject property did not meet the statutory requirements of ORS 307.330 and ORS 307.340, and therefore is not exempt as a commercial facility under construction. That Order is hereby incorporated into this Decision.

On July 25, 2011, Plaintiff filed a letter stating that it was “withdrawing [its] complaint as to valuation.” (Ptf’s Ltr, July 25, 2011.) Plaintiff further requested “that the Magistrate Division enter an appealable order pursuant to [the court’s] interim order on the abatement/exemption issue, dated April 15, 2011.” (*Id.*)

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There remains no issue before the court to resolve. It is appropriate for the court to now issue its Decision dismissing the appeal. Now, therefore,

IT IS THE DECISION OF THIS COURT that, for the 2009-10 tax year, Plaintiff was not entitled to the exemption for commercial facilities under construction, for the reasons set forth in this court's April 15, 2011, Order;

IT IS FURTHER DECIDED that Plaintiff's appeal as to the value of the subject property is dismissed at Plaintiff's request; and

IT IS FURTHER DECIDED that Plaintiff's appeal is denied.

Dated this ____ day of _____ 2011.

DAN ROBINSON
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 Dan Robinson on July 28, 2011. The Court filed and entered this document on July 28, 2011.