

# **Bond Case Briefs**

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## **TAX - OREGON**

### **New Beginnings Christian Center, Inc. v. Multnomah County Assessor**

**Oregon Tax Court, Magistrate Division - January 13, 2014 - 2014 WL 108731**

Church appealed County Assessor's notice, dated March 29, 2013, disqualifying Church's property from tax exemption for tax years 2007-08 through 2012-13.

The subject property is one of two adjacent properties owned by the Church. The subject property is an approximately two-acre, grass-covered lot without any buildings. In one corner of the subject property is a large, lighted sign with an electronic reader board that displays church announcements. Church's church building is located on the adjacent parcel. Plaintiff applied for and obtained exemption from property tax for the subject property in March 2006.

Assessor agreed to reinstate the subject property's tax exemption and cancel its assessment for the years at issue if Church paid a late filing fee, pursuant to ORS 307.162, of \$3,637.98.

The issue before the court was whether Church must pay a late filing fee to reinstate the subject property's tax exemption.

The court concluded that Church's addition of the subject property to the tax roll was in error because the subject property qualified for tax exemption for all years at issue and granted Church's motion for reinstatement without payment of a late filing fee.