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[Habitat for Humanity of the Mid-Willamette Valley v. Marion County Assessor](#)

Oregon Tax Court, Magistrate Division - August 8, 2014 - 2014 WL 3890325

Habitat for Humanity appealed County Assessor's property tax exemption application denial for the 2103-14 tax year on vacant land it had purchased for the purpose of constructing a home.

ORS 307.130(2) exempts from taxation property owned by charitable institutions provided the property "is actually and exclusively occupied or used in the *** charitable *** work carried on by [the] institutions []."

At issue here was whether or not land merely being held for future use is "actually occupied or used."

Habitat argued that the subject property was actually and exclusively occupied or used in its charitable work because its tax exempt activities include purchasing property and purchasing property is its charitable use.

The Tax Court concluded that Habitat's failure to make any actual use of the property by commencing construction of a residence prior to the tax year did not meet the statutory requirement that the property be "actually and exclusively occupied or used."