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Oregon School Boards Association v. Marion County Assessor

Oregon Tax Court, Magistrate Division, Property Tax - February 3, 2015 - 2015 WL 556433

Unincorporated nonprofit association of school boards composed of 196 K–12 school districts, 17 community colleges, 19 education service districts, 87 public charter schools and the State Board of Education purchased property to be used for additional parking and filed an application with the Marion County Assessor seeking a property tax exemption for the property.

The Assessor denied the Association's application for exemption pursuant to ORS 307.090, on the basis that: 1. Association was not itself a "school district;" 2. Association was not a "public or municipal corporation" because it was organized for the benefit of its members; and 3. Association was not organized as a corporation. Association appealed.

The Tax Court held that the Association was in fact a "corporation" under state law, but that record was not sufficiently developed for the court to conclude whether the Association served a public purpose and therefore qualified as a "public corporation."

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