

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

SGL CARBON LLC,	)	
	)	
Plaintiff,	)	No. 020318A
	)	
v.	)	
	)	
WASHINGTON COUNTY ASSESSOR and	)	
DEPARTMENT OF REVENUE,	)	
STATE OF OREGON,	)	
	)	
Defendants.	)	<b>DECISION</b>

Plaintiff has appealed property tax matters as to Account Nos. R2076746 and P2082213 for the 2000-2001, 2001-02, and 2002-03 tax years. Following a case management conference June 21, 2002, this court issued a Journal Entry dated July 29, 2002, setting out a series of points.

The court will not set out all the particulars of the Journal Entry. However, it will note that the Journal Entry identified as an issue the ability of C.H. Olson to represent Plaintiff in this matter. Mr. Olson had asserted at the case management conference that he was, within the meaning of ORS 305.230,<sup>1</sup> "the authorized employee of a taxpayer who is regularly employed by the taxpayer in tax matters." As proof, Mr. Olson directed the court to a completed Oregon Department of Revenue Form 150-800-005 "Authorization To Represent Taxpayer And/Or Disclose Information" completed by Plaintiff.

The Journal Entry stated that the points made by Mr. Olson during the case management conference did not prove his contention. While the Form 150-800-005 showed Plaintiff's desire to have Mr. Olson act as its representative, within the meaning of ORS 305.230(1), it neither demonstrated that Mr. Olson was an "employee" of

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<sup>1</sup>All references to the Oregon Revised Statutes ("ORS") are to 2001.  
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Plaintiff, nor that he is "regularly employed" by Plaintiff. The Journal Entry went on to give Plaintiff 60 days to communicate to the court and Defendants its plan to pursue this appeal, and specifically how it intended to demonstrate Mr. Olson's ability to satisfy ORS 305.230.

The response came from Mr. Olson. He reported that his status as an "authorized employee of a taxpayer who is regularly employed by the taxpayer in tax matters" was confirmed by the point that Plaintiff, having no local staff familiar with property taxes, employed him to pursue this matter, and specifically authorized him on the Form 150-800-005.

### **COURT'S ANALYSIS**

Beginning in 1969 and continuing through this day, the legislature has unequivocally declared in ORS 305.230 that only certain individuals may represent taxpayers. In property tax matters, the class is limited to lawyers and public accountants, real estate brokers, and state-licensed appraisers. Other individuals lacking such status may nonetheless appear on behalf of a plaintiff, on the reasoning that these persons are in fact the plaintiff. These include shareholders of S corporations, and "the authorized employee of a taxpayer who is regularly employed by the taxpayer in tax matters."

Mr. Olson argues that he is "the authorized employee of a taxpayer who is regularly employed by the taxpayer in tax matters" because this appeal is a tax matter, and Plaintiff authorized him to prosecute it. The statute cannot be read so broadly. There would be no limitation if any taxpayer could hire anyone to appear before the court. In addition to authorization, the purported representative must be an employee. Plaintiff has filed no proof of Mr. Olson's status as an employee. Moreover, employment alone is not enough. There must also be clear documentation showing

that the employee is "regularly employed by the taxpayer in tax matters." This requirement is most obviously met by employees serving in the tax departments of the business. The court does not agree that this requirement has been met in the case of Mr. Olson.

Mr. Olson reported to the court that he was brought into the case because Plaintiff's diminished local staff did not know anything about property taxes. The fact that Plaintiff had to find someone to perform a task does not demonstrate that Plaintiff intended to create a relationship as durable as that of employer and employee. Mr. Olson reiterated to the court that Plaintiff wants him to present its appeal. The issue is not what Plaintiff wants. The issue is the restrictions the legislature has put on this desire.

### **CONCLUSION**

The court gave Plaintiff, and Mr. Olson, an opportunity to demonstrate the credentials entitling him to appear in this appeal. None were forthcoming. The conclusion of the court is that Mr. Olson lacks the ability to file an appeal on behalf of Plaintiff. Therefore, no appeal has been filed. This matter must be dismissed. Now, therefore,

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IT IS THE DECISION OF THIS COURT that this appeal is dismissed.

Dated this \_\_\_\_\_ day of November, 2002.

SCOT A. SIDERAS  
MAGISTRATE

**IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, FOURTH FLOOR, 1241 STATE ST., SALEM, OR 97301-2563. 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 SCOT A. SIDERAS ON NOVEMBER 25, 2002. THE COURT FILED THIS DOCUMENT ON NOVEMBER 25, 2002.**