

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

COMPASS GROUP USA,	)	
	)	
Plaintiff,	)	TC-MD 050939D
	)	
v.	)	
	)	
MULTNOMAH COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION OF DISMISSAL</b>

This matter is before the court on Defendant’s Motion to Dismiss, filed January 5, 2006, requesting that the Complaint be dismissed.

A case management conference was held on Thursday, January 26, 2006. Penny Vowell (Vowell), Property Tax Manager, appeared on behalf of Plaintiff. Richard Teague and Richard Sanderman appeared on behalf of Defendant.

During the conference, the parties discussed Defendant’s Motion to Dismiss alleging that Plaintiff failed to file its appeal within 90 days of the date of Defendant’s notice. Vowell acknowledged that its appeal was filed with the court more than 90 days after Defendant’s notice, dated January 4, 2005, advising that the real market value of personal property was added to Plaintiff’s tax account for tax year 2003-04. *See* ORS 311.223(4).<sup>1</sup> Vowell stated that she was delayed in filing the appeal and, when she did file the appeal, she followed the practice in many other states by filing with the county rather than the court.

During the conference, the parties reviewed other ways to achieve settlement of the dispute, including the county’s ability to correct clerical errors and the Oregon Department of Revenue’s supervisory review authority.

---

<sup>1</sup> All references to the Oregon Revised Statutes (ORS) are to year 2003.

At the conclusion of the conference, the court advised the parties that it would grant Defendant's Motion to Dismiss because Plaintiff failed to file a timely appeal within 90 days after the notice was given by Defendant. Now, therefore,

IT IS THE DECISION OF THIS COURT that this matter be dismissed.

Dated this \_\_\_\_\_ day of February 2006.

---

JILL A. TANNER  
PRESIDING 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 Presiding Magistrate Jill A. Tanner on February 15, 2006 . The Court filed this document on February 15, 2006.***