

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

AGAPE ROMANIAN CHRISTIAN CHURCH	)	
and AVRAM BERGHIANO,	)	
	)	
Plaintiffs,	)	TC-MD 060741C
	)	
v.	)	
	)	
COLUMBIA COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION OF DISMISSAL</b>

This matter is before the court on its own motion to dismiss this case for failure to comply with applicable statutory requirements.

On October 19, 2006, Plaintiffs filed a complaint with the court appealing a denial of exemption by Defendant. In a letter dated October 24, 2006, the court requested that Plaintiffs submit an Authorization to Represent form appointing a qualified representative for Agape Romanian Christian Church in this appeal, in order to comply with rules of the court. The court addressed its letter to 3524 SE 52nd Avenue, Suite 13, Portland, Oregon 97205, which is the address provided by Plaintiffs on the Complaint. That letter was not returned as undeliverable and the court received no response to its October 24, 2006, letter.

On November 20, 2006, another letter was sent to Plaintiffs at the same address, 3524 SE 52nd Avenue, Suite 13, Portland, Oregon 97205. That letter confirmed the court had not received a response to its October 24, 2006, letter and is unable to set the above-entitled matter for case management conference until an authorized representative is designated, in compliance with ORS 305.230(2) (2005):

“A person may not be recognized as representing a taxpayer pursuant to this section unless there is first filed with the magistrate \* \* \* a written authorization, or unless it appears to the satisfaction of the magistrate \* \* \* that the representative does in fact have authority to represent the taxpayer.”

The letter also advised Plaintiffs that the court would dismiss the appeal if a written response was not received by December 1, 2006. That letter was returned to the court on November 27, 2006, as undeliverable because there is “no such number” and the post office is “unable to forward.”

As of this date, Plaintiffs have not responded to the court. Because Plaintiffs have not complied with the provisions of ORS 305.230 regarding designation of authorized representatives, the court finds the appeal must be dismissed for failure to comply with ORS 305.230(2). Now therefore,

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

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

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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 December 6, 2006. The Court filed and entered this document on December 6, 2006.***