

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

DC COMMUNICATIONS GROUP, INC.,	)	
	)	
Plaintiff,	)	TC-MD 080858C
	)	
v.	)	
	)	
MULTNOMAH COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION OF DISMISSAL</b>

This matter is before the court on Defendant’s Motion to Dismiss (motion), filed on August 12, 2008, requesting that the Complaint be dismissed as untimely. The court discussed the motion with the parties at the October 13, 2008, case management conference. Plaintiff was represented by Ken Elmer, President and shareholder, DC Communications Group. Defendant was represented by James Nagae, an appraiser with the assessor’s office.

The appeal involved a roll correction to the 2006-07 tax year for property identified as assessor’s Account P556570. The roll was corrected April 10, 2008. Plaintiff had 90 days from the date of the correction in which to file an appeal. ORS 311.223(4).<sup>1</sup> The 90-day deadline was July 9, 2008. Plaintiff’s appeal was postmarked July 11, 2008, two days after the statutory deadline. The appeal is therefore untimely and must be dismissed.<sup>2</sup> Now, therefore,

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<sup>1</sup> All references to the Oregon Revised Statutes (ORS) are to 2007.

<sup>2</sup> There was discussion about the nature of the correction and the possibility that the asset generating the roll correction may have been leased taxable to the lessor and reported by that entity, in which case a remedy may be available from the Oregon Department of Revenue under ORS 306.115, an avenue Plaintiff is pursuing.

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

Dated this \_\_\_\_\_ day of October 2008.

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DAN ROBINSON  
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 Magistrate Dan Robinson on October 14, 2008. The Court filed and entered this document on October 14, 2008.***