



## In re Deficiency Assessment of Longbranch Water Hole

67 Or. App. 700 (1984) | Cited 0 times | Court of Appeals of Oregon | April 11, 1984

Petitioner seeks judicial review of a referee's decision upholding an unemployment compensation tax deficiency assessment. We have examined petitioner's claims concerning the various dancers whose wages are at issue here. As explained in *The Ponderosa Inn, Inc. v. Emp. Div.*, 63 Or App 183, 663 P2d 1291 (1983), however, we shall not detail the facts here. We hold that, under the Division's own findings, petitioner has established, as a matter of law, that the assessment for the wages of the dancer known as "Beth" was improper. It is reversed. In all other respects, the referee's order is affirmed.

Deficiency assessment reversed as to wages of "Beth," and remanded for recalculation of deficiency; assessment otherwise affirmed.

### Disposition

Deficiency assessment reversed as to wages of "Beth," and remanded for recalculation of deficiency; assessment otherwise affirmed.

