



David L. Canary

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After leaving the Tax Section of the Oregon attorney general's office where he represented the Oregon Department of Revenue in state income and property tax litigation cases, for the past 25 years David Canary has focused his practice primarily upon state income taxation and *ad valorem* taxation of commercial and industrial properties as well as multistate utilities and transportation companies. Mr. Canary has tried the two largest tax cases in Oregon's history and has represented taxpayers in Oregon, Washington, Idaho, California and Tennessee. He has to his credit a \$5.7-million jury verdict in a breach of contract case.

Mr. Canary was selected by the Institute for Professionals in Taxation to author its *amicus curiae* brief to the Washington Supreme Court. He was instrumental in the creation of Oregon's new Tax Magistrate Division of the Oregon Tax Court and chaired the committee which drafted its court rules. He has been a consultant to industry in committees with the Oregon Department of Revenue and before the Oregon Legislature regarding tax legislation, and has lectured and been published widely on issues relating to state and local tax litigation.

Services

- ▶ Tax
- ▶ State and Local Tax
- ▶ Property Tax

Industries

- ▶ Communications, Media and Information Technology
- ▶ Hospitality, Travel and Tourism
- ▶ Government
- ▶ Manufacturing and Distribution
- ▶ Sports, Arts and Entertainment
- ▶ Transportation and Logistics

Education

- ▶ Lewis & Clark Law School, J.D., 1976
 - ▶ Member, *Environmental Law Review*
- ▶ Linfield College, B.A., Economics and Political Science, *cum laude*, 1972
 - ▶ Year abroad at Drew University, London, England, 1971

Admissions

- ▶ Oregon, 1976
- ▶ U.S. District Court, District of Oregon, 1981
- ▶ U.S. Tax Court, 1983
- ▶ U.S. Court of Appeals, 9th Circuit, 1986

Professional Recognition

- ▶ Martindale-Hubbell AV/5.0 Peer Review Rated

Professional Activities

- ▶ Member, Tax Section, Oregon State Bar, 1991-present
- ▶ Member, American Property Tax Counsel, 2001-present
- ▶ Member, State Taxation Committee, Associated Oregon Industries, 1987-present
- ▶ Member, Institute for Professionals in Taxation, 1987-present

Events

- ▶ 2011 Oregon Property Tax Strategies Seminar, Portland, OR, October 14, 2011
- ▶ 2011 Washington Tax Strategies Seminar, Garvey Schubert Barer, Seattle, May 12, 2011
- ▶ 2010 Oregon Tax Strategies Seminar, Multnomah Athletic Club, October 28, 2010
- ▶ Turning Economic Obsolescence Into Tax Savings: A Blueprint for Property Owners, Webinar, August 31, 2010
- ▶ "Sawmill Obsolescence – Cutting Down the Number," 2010 Forest Products Conference, Cosponsored by the Oregon & Washington Societies of CPAs, Portland, OR, June 28, 2010
- ▶ Oregon Property Tax Strategies Seminar, The Reserve Vineyards and Golf Club, Aloha, OR, October 1, 2009
- ▶ Washington Property Tax Strategies Seminar, Chateau Ste. Michelle, Woodinville, WA, May 28, 2009
- ▶ Oregon Property Tax Strategies Seminar, The Reserve Vineyards and Golf Club, Aloha, OR, October 16, 2008
- ▶ Washington Property Tax Strategies Seminar, Chateau Ste. Michelle, Woodinville, WA, June 5, 2008
- ▶ Oregon Property Tax Strategies Seminar, The Reserve Vineyards and Golf Club, Aloha, OR, October 4, 2007
- ▶ "Negotiating Property Assessments," Stafford Publications, Audio Conference, September 2007
- ▶ "Appraising the Appraisal - How to Make, Not Break, Your Case," Institute for Professionals in Taxation 31st Annual Conference, Rosen Shingle Creek, Orlando, FL, June 25, 2007

- ▶ Washington Property Tax Strategies Seminar, Chateau Ste. Michelle, Woodinville, WA, May 31, 2007

Publications

- ▶ "Form 1099 Reporting: Two Burdensome Rules Repealed, But Some Traps Remain," Garvey Schubert Barer Legal Update, May 2011.
- ▶ "Washington's First Tax Amnesty Program," Garvey Schubert Barer Legal Update, January 2011.
- ▶ "Oregon Property Tax Update," *American Property Tax Counsel*, December, 2010.
- ▶ "December 31, 2009, is Due Date for Filing Property Tax Appeals in Oregon," Garvey Schubert Barer Legal Update, November 20, 2009.
- ▶ "Lane County Mass Transit Tax," *Lexis OR Tax P.I.* 6,356, 2008.
- ▶ "Washington County's Real Property Transfer Tax," *Lexis OR Tax P.I.* 6,357, 2008.
- ▶ "A Review of Oregon Affiliate Nexus," *Lexis OR Tax P.I.* 6,355, 2008.
- ▶ "IRC Section 1031 Exchange Issues in Oregon," *Lexis OR Tax P.I.* 6,307, 2008.
- ▶ "Classification of Property for Property Tax Purposes in Oregon," *Lexis OR Tax P.I.* 6,311, 2008.
- ▶ "Assessment and Valuation Procedures for Oregon Property Tax Purposes," *Lexis OR Tax P.I.* 6,310, 2008.
- ▶ "Procedure for Property Tax Appeals in Oregon," *Lexis OR Tax P.I.* 6,309, 2008.
- ▶ "Industrial Obsolescence – Income Approach to Value Helps Reduce Assessments on Aging Manufacturing Plants," *National Real Estate Investor*, June 2007.
- ▶ "Tax Talk Northwest," *Daily Journal of Commerce* monthly column, 2007.