

JOSEPH G. WORTLEY JR.

v.

STATE TAX ASSESSOR

Submitted on Briefs February 27, 2006  
Decided March 7, 2006

Panel: CLIFFORD, DANA, ALEXANDER, CALKINS, LEVY, and SILVER, JJ.

MEMORANDUM OF DECISION

Joseph G. Wortley Jr. appeals from a judgment entered in the Superior Court (Kennebec County, *Marden, J.*), dismissing his petition to review the tax assessment for trust fund taxes owed by him. Contrary to Wortley's contentions, the court did not err when it dismissed his petition as untimely because his request for a reconsideration of the assessment was not filed within thirty days. *See* 36 M.R.S. § 151 (2005); *City of Lewiston v. Me. State Employees Ass'n*, 638 A.2d 739, 741 (Me. 1994).

The entry is:

Judgment affirmed.

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