

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

ROGER L. BROCKWAY )  
and ELIZABETH L. JUAREZ-BROCKWAY, )  
 )  
Plaintiffs, ) TC-MD 150100C  
 )  
v. )  
 )  
LINCOLN COUNTY ASSESSOR, )  
 )  
Defendant. ) **FINAL DECISION OF DISMISSAL**

This Final Decision incorporates without change the court’s Decision of Dismissal entered on May 28, 2015. The court did not receive a statement of costs and disbursements within 14 days after its Decision of Dismissal was entered. *See* Tax Court Rule-Magistrate Division 16 C(1).

This matter is before the court on its own motion to dismiss this case for lack of prosecution. The court’s Order, dated May 6, 2015, directed Plaintiffs as follows:

“Plaintiffs shall submit a written memorandum to this court and Defendant identifying the statutory or other legal authority for the court’s jurisdiction to hear the tax years they are appealing, and assert their opinion of the real market value of the land for the tax years they are appealing, no later than May 19, 2015, or their appeal may be dismissed[.]”

Plaintiffs’ deadline has passed and the court has not received Plaintiffs’ written memorandum.

As a consequence, the court dismisses this appeal for lack of prosecution. Now, therefore,

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IT IS THE DECISION OF THIS COURT that Plaintiff's Complaint is dismissed.

Dated this \_\_\_\_ day of June 2015.

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DAN ROBINSON  
MAGISTRATE

***If you want to appeal this Final 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 Final Decision or this Final Decision cannot be changed. TCR-MD 19 B.***

***This document was filed and entered on June 15, 2015.***