

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

BILLIE L. YOUNG,)	
)	
Plaintiff,)	TC-MD 150170C
)	
v.)	
)	
KLAMATH COUNTY ASSESSOR,)	
)	
Defendant.)	FINAL DECISION OF DISMISSAL

This Final Decision of Dismissal incorporates without change the court’s Decision of Dismissal, entered August 27, 2015. The court did not receive a statement of costs and disbursements within 14 days after its Decision of Dismissal was entered. See TCR MD 16 C(1).

This matter is before the court on its own motion to dismiss this case for lack of prosecution.

A trial was scheduled to be held by telephone at 9:00 a.m. on August 26, 2015, to consider Plaintiff’s appeal. The parties agreed to that date and time at a telephone case management hearing held by the court on May 4, 2015. The court sent the parties written notice of the trial on May 5, 2015. The notice to Plaintiff was sent to the address Plaintiff provided the court on his Complaint. The court’s notice was not returned as undeliverable. That notice advised Plaintiff that if he did not appear, the court may dismiss the appeal.

Plaintiff failed to appear for the scheduled trial. Plaintiff initiated the appeal and, under Oregon law, had the statutory burden of proof. See generally ORS 305.427. Under these circumstances, the court finds that Plaintiff’s appeal should be, and is hereby, dismissed for lack of prosecution. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiff's Complaint is dismissed and the values currently appearing on the assessment and tax rolls for the subject property, identified as Account R890058, shall remain undisturbed.

Dated this ____ day of September 2015.

DAN ROBINSON
MAGISTRATE

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

This document was filed and entered on September 14, 2015.