

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

KARLA L. URBANOWICZ,)	
)	
Plaintiff,)	TC-MD 150390N
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	
Defendant.)	FINAL DECISION OF DISMISSAL

This Final Decision of Dismissal incorporates without change the court’s Decision of Dismissal, entered January 13, 2016. 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 Plaintiff’s appeal for failure to comply with the court’s Order Compelling Site Inspection, issued December 31, 2015.

Defendant previously moved the court to “order [P]laintiff to provide [D]efendant with an opportunity to inspect the property that is the subject of this appeal on or before November 16, 2015, or such other date certain as may be set by the [c]ourt.” (Def’s Mot Disc at 1, Oct 13, 2015.) The court granted Defendant’s request for a site inspection in its Order, issued November 13, 2015. (Or at 5, Nov 13, 2015.) On December 10, 2015, Defendant filed a Motion to Dismiss, stating that Plaintiff failed to respond to its request for a site inspection, and asking the court to dismiss Plaintiff’s appeal. (Def’s Mot to Dismiss at 1, Dec 10, 2015.)

On December 31, 2015, the court issued an Order Denying Defendant’s Motion to Dismiss and Compelling Site Inspection, requiring Plaintiff to contact Defendant to arrange for a site inspection to occur on or before January 11, 2016. (Or at 2, Dec 31, 2015.) The court denied Defendant’s Motion to Dismiss, but warned Plaintiff that failure to comply with the

court's Order would result in dismissal of Plaintiff's appeal. (*Id.*) On January 11, 2016, Defendant notified the court that it had not heard from Plaintiff, and that the site inspection had not occurred. (Def's Ltr at 1, Jan 11, 2015.) As of the date of this Decision of Dismissal, the court has received no further communication from Plaintiff.

Tax Court Rule – Magistrate Division (TCR-MD) 9 D provides that “[t]he court may sanction any party withholding information, including exclusion of the information from future proceedings, *or any other measure the court considers appropriate.*” (Emphasis added.) Tax Court Rule (TCR) 46 B(2)(c) provides that if a party fails to comply with a court order to compel the court may “dismiss[] the action or any part thereof, or render a judgment by default against the disobedient party.”

The court warned Plaintiff that her Complaint would be dismissed if she failed to comply with the court's Order Compelling Site Inspection by January 11, 2016. As of the date of this Decision of Dismissal, Plaintiff has not arranged for a site inspection nor offered an explanation for her failure to comply. The court finds that Plaintiff's appeal must be dismissed. Now, therefore,

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

Dated this ____ day of February 2016.

ALLISON R. BOOMER
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 February 1, 2016.

