

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

EVE M. TRAILL)	
and RICHARD H. TRAILL,)	
)	
Plaintiffs,)	TC-MD 160154N
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION OF DISMISSAL¹

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

A case management conference was held on May 31, 2016, during which the parties agreed to a briefing schedule. On May 31, 2016, the court sent the parties a Journal Entry memorializing that briefing schedule, which included an August 1, 2016, deadline for Plaintiffs to file a written response to Defendant’s arguments. The Journal Entry advised that failure to comply with the deadlines set forth therein might result in the dismissal of Plaintiffs’ appeal. The Journal Entry was not returned as undeliverable.

The court did not receive Plaintiffs’ written response by the August 1, 2016, deadline. On August 11, 2016, the court issued an Order instructing Plaintiffs to file a written response to Defendant’s Motion for Summary Judgment within 14 days. The Order warned that the court would dismiss Plaintiffs’ appeal for lack of prosecution if it did not receive Plaintiffs’ written response within 14 days. The Order was not returned as undeliverable.

¹ This Final Decision of Dismissal incorporates without change the court’s Decision of Dismissal, entered September 13, 2016. 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 (TCR–MD) 16 C(1).

Plaintiffs' 14-day deadline has passed, and the court has not received Plaintiffs' written response or any further communication from Plaintiffs. Under such circumstances, the court finds this appeal should be dismissed for lack of prosecution. Now, therefore,

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

Dated this ____ day of October 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 October 3, 2016.