

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

DOUGLAS R. LYON,)	
)	
Plaintiff,)	TC-MD 160231N
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION OF DISMISSAL¹

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

Plaintiff filed his Complaint on May 23, 2016, and the Complaint and Notice of Filing were served on Defendant on May 25, 2016. Defendant did not file a response to Plaintiff's Complaint as required by Tax Court Rule-Magistrate Division (TCR-MD) 2 A. In a letter dated July 6, 2016, the court alerted the parties that no response had been filed and informed the parties of the provisions of TCR-MD 7 G (regarding motions for default). The court's July 6, 2016, letter further reminded Plaintiff of his responsibility to prosecute the case and warned Plaintiff that the court would dismiss this appeal if the court did not receive any further communication from the parties within 21 days.

The deadline for a response to the court's July 6, 2016, letter has now passed, and the court has not received a response from either party. Under such circumstances, the court finds the appeal must be dismissed. Now, therefore,

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¹ This Final Decision of Dismissal incorporates without change the court's Decision of Dismissal, entered July 29, 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).

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

Dated this ____ day of August 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 August 16, 2016.