

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

DENNIS N. STRAND	)	
and PATRICIA E. STRAND,	)	
	)	
Plaintiffs,	)	TC-MD 160245R
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
Defendant.	)	<b>FINAL DECISION OF DISMISSAL<sup>1</sup></b>

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

A case management conference was scheduled at 9:00 a.m. on July 25, 2016, to consider Plaintiffs' appeal. On July 6, 2016, the court sent notice of the scheduled case management conference to Plaintiffs at the e-mail address Plaintiffs provided to the court. The court's notice was not returned as undeliverable. That notice advised that if Plaintiffs did not appear, the court might dismiss the appeal.

Plaintiffs failed to appear for the scheduled case management conference. On July 26, 2016, the court sent Plaintiffs a letter that explained the importance of diligently pursuing an appeal. That letter was not returned as undeliverable. The court's letter advised that if Plaintiffs did not provide a written explanation by August 9, 2016, for their failure to appear, the court would dismiss the appeal. The court did not receive a response to that letter. On August 31, 2016, the court issued an Order to Show Cause: Re Dismissal of Actions requiring Plaintiffs to

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<sup>1</sup> This Final Decision of Dismissal incorporates without change the court's Decision of Dismissal, entered September 16, 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).

file declarations explaining why the case should not be dismissed no later than September 14, 2016. As of this date, the court has not received a written response or any other communication from Plaintiffs. Under such circumstances, the court finds the appeal must 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.

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RICHARD DAVIS  
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 6, 2016.***