

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

WRICKEY MOSLEY,	)	
	)	
Plaintiff,	)	TC-MD 170042N
	)	
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 for lack of prosecution.

Plaintiff filed his Complaint on February 2, 2017, disputing Defendant’s offset of an overpayment from the Elderly Assistance Program for the period ending December 31, 2015. In response, Defendant filed a Motion to Dismiss and, in the Alternative, Motion to Make More Definite and Certain, arguing that the court does not have jurisdiction over Plaintiff’s claim.

Following the case management conference on April 12, 2017, the court entered a Journal Entry outlining the parties’ agreement that Plaintiff would file his written arguments in support of his requested relief by April 26, 2017; Defendant would file a response by May 3, 2017.

Plaintiff failed to file his written arguments by the April 26, 2017, deadline. The court issued an Order on May 2, 2017, allowing Plaintiff an additional 14 days to file his written arguments. The Order stated that Plaintiff’s appeal would be dismissed for lack of prosecution if no written arguments were received. Plaintiff did not file his written arguments.

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<sup>1</sup> This Final Decision of Dismissal incorporates without change the court’s Decision of Dismissal, entered May 24, 2017. 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).

Under these circumstances, it appears that Plaintiff has abandoned his appeal. Now, therefore,

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

Dated this \_\_\_\_ day of June 2017.

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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 June 13, 2017.***