IN THE OREGON TAX COURT MAGISTRATE DIVISION Income Tax

CHRISTOPHER K. CHESBRO and MIRIAM A. CHESBRO,)
Plaintiffs,)) TC-MD 170215N
v.)
DEPARTMENT OF REVENUE, State of Oregon,)
Defendant)) FINAL DECISIC

) 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 scheduled at 9:00 a.m. on July 6, 2017, to consider Plaintiffs' appeal. On June 21, 2017, the court sent notice of the scheduled case management conference to Plaintiffs at the email address Plaintiffs provided to the court. 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 6, 2017, the court sent Plaintiffs a letter. The court's letter ordered Plaintiffs to submit a written explanation by July 20, 2017, for their failure to appear. As of this date, Plaintiffs have not submitted a written response to the court's letter explaining their failure to appear. Under such circumstances, the court finds the appeal must be dismissed for lack of prosecution. Now, therefore,

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¹ This Final Decision of Dismissal incorporates without change the court's Decision of Dismissal, entered July 27, 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).

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

Dated this ____ day of August 2017.

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 <u>mailing</u> to: 1163 State Street, Salem, OR 97301-2563; or by <u>hand delivery</u> to: Fourth Floor, 1241 State Street, Salem, OR.

Your complaint must be submitted within <u>60</u> 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 signed by Magistrate Boomer and entered on August 15, 2017.