

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

HEATHER R. RIVAS,)	
)	
Plaintiff,)	TC-MD 170294G
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION OF DISMISSAL¹

Plaintiff failed to appear at the case management conference set for 1:15 p.m. on October 23, 2017. The court had notified Plaintiff of the case management conference by email sent October 5, 2017.

The court sanctions failure to comply with a direction to appear at a proceeding by dismissal pursuant to Tax Court Rule – Magistrate Division 21. On October 23, 2017, the court sent Plaintiff a letter ordering her to explain in writing why this case should not be dismissed. That letter warned that Plaintiff’s case would be dismissed if her response was not received by November 6, 2017. The court did not receive a written response from Plaintiff. Now, therefore,

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¹ This Final Decision of Dismissal incorporates without change the court’s Decision of Dismissal, entered November 15, 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 Plaintiff's Complaint is dismissed.

Dated this ____ day of December, 2017.

POUL F. LUNDGREN
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 signed by Magistrate Lundgren and entered on December 5, 2017.