

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Estate Transfer Tax

RICHARD MASON,)	
Trustee of the Mary H. Mason Estate,)	
)	
Plaintiff,)	TC-MD 170313G
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION OF DISMISSAL¹

Plaintiff failed to appear at the case management conference, set for 2:45 p.m. on October 23, 2017. The court had mailed Plaintiff notice of the case management conference on October 6, 2017.

Pursuant to Tax Court Rule – Magistrate Division 21, the court dismisses appeals where a plaintiff fails to appear for a scheduled proceeding. On October 24, 2017, the court sent Plaintiff a letter ordering him to explain in writing why this case should not be dismissed. That letter warned that Plaintiff’s case would be dismissed if his response was not received by November 7, 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 Poul F. Lundgren and entered on December 5, 2017.