

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

SERES RESTAURANT,)
)
 Plaintiff,) TC-MD 130262N
)
 v.)
)
 MULTNOMAH COUNTY ASSESSOR,)
)
 Defendant.) **DECISION OF DISMISSAL**

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

Plaintiff's Complaint was filed April 22, 2013, challenging a Notice of Garnishment dated March 26, 2013, and an "Acknowledgement and Agreement" dated April 1, 2013. (Ptf's Compl at 2-3.) The Notice of Garnishment identifies "Shumi LLC" as the debtor. (*Id.* at 2.) The "Acknowledgement and Agreement" names "Shumi LLC" and "Seres Restaurant" as the debtor. (*Id.* at 3.) No other notices were attached to the Complaint. Plaintiff's Complaint names Joseph Alexander (Alexander) as Plaintiff's representative. Plaintiff did not attach an Authorization to Represent form to its Complaint.¹

On April 29, 2013, a member of the court's operations team sent a letter to Alexander requesting that he complete and submit the Authorization to Represent form to the court. The court received no response from Alexander and, on June 3, 2013, sent a second letter to Alexander requesting that he complete and submit the Authorization to Represent form.

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¹ ORS 305.230(1) (2011) identifies persons qualified to represent taxpayers "before a tax court magistrate." ORS 305.230(2) (2011) states, in part: "A person may not be recognized as representing a taxpayer pursuant to this section unless there is first filed with the magistrate * * * a written authorization, or unless it appears to the satisfaction of the magistrate * * * that the representative does in fact have authority to represent the taxpayer."

On June 5, 2013, Alexander filed a letter with the court stating “Taxpayer requested withdrawal the case number 130262N.” (Ptf’s Ltr, Jun 5, 2013.) On June 6, 2013, a member of the court’s operations team telephoned Alexander and left a voice mail requesting that he complete and submit the Authorization to Represent form. Having received no response, a member of the court’s operations team telephoned Alexander again on June 11, 2013, and left a second voice mail requesting that Alexander complete and submit the Authorization to Represent form. As of the date of this Decision, the court has received no further communication from Plaintiff or Alexander. Under such circumstances, the court finds that this matter should be dismissed for lack of prosecution. Now, therefore,

IT IS THE DECISION OF THIS COURT that this matter be dismissed.

Dated this ____ day of June 2013.

ALLISON R. BOOMER
MAGISTRATE

If you want to appeal this Decision, 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 Decision or this Decision becomes final and cannot be changed.

This Decision was signed by Magistrate Allison R. Boomer on June 18, 2013. The court filed and entered this Decision on June 18, 2013.