

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

| | | |
|--------------------------|---|------------------------------|
| DAWN MACREADY-SANTOS |) | |
| and MARIO SANTOS-GARCIA, |) | |
| |) | |
| Plaintiffs, |) | TC-MD 091436D |
| |) | |
| v. |) | |
| |) | |
| DEPARTMENT OF REVENUE, |) | |
| State of Oregon, |) | |
| |) | |
| |) | |
| Defendant. |) | DECISION OF DISMISSAL |

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

A case management conference was scheduled on December 15, 2009, to consider Plaintiffs' appeal. On December 1, 2009, notice of the case management conference was sent to Plaintiffs at 2737 SE 60th Avenue, Portland OR 97206, which was the address Plaintiffs provided to the court. The notice was not returned as undeliverable. Plaintiffs did not appear at the case management conference, and there was no explanation for Plaintiffs' failure to appear.

On December 15, 2009, the court sent Plaintiffs a letter, which explained the importance of diligently pursuing an appeal. That letter was not returned as undeliverable. The letter advised that if Plaintiffs did not provide a written explanation by December 29, 2009, for their failure to appear, the court would dismiss the appeal.

Plaintiffs did not respond in the manner and within the time requested by the court. On January 4, 2010, Plaintiff Dawn Macready-Santos sent an email to the court's general email address. The time stamp on the email was 5:39 p.m. The court does not accept email correspondence from parties. The Tax Court's handbook states: "E-mail is for general inquiries

only. After your complaint has been filed, you should not address any correspondence to the court via e-mail.” (Court handbook at 2.)

On January 5, 2009, court staff called the number provided by Plaintiffs’ in their Complaint. A message was left, asking them to contact the court. As of this date, Plaintiffs have not contacted the court, by telephone or by mail as instructed.

Under such circumstances, the court finds the appeal must be dismissed for want of prosecution. Now, therefore,

IT IS THE DECISION OF THIS COURT that the Complaint is dismissed.

Dated this ____ day of January 2010.

JILL A. TANNER
PRESIDING 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 document was signed by Presiding Magistrate Jill A. Tanner on January 8, 2010. The Court filed and entered this document on January 8, 2010.