

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

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|------------------------|---|------------------------------|
| STEVEN A. HICKAM, |) | |
| |) | |
| Plaintiff, |) | TC-MD 100164D |
| |) | |
| v. |) | |
| |) | |
| DEPARTMENT OF REVENUE, |) | |
| State of Oregon, |) | |
| |) | |
| Defendant. |) | DECISION OF DISMISSAL |

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

On March 11, 2010, Plaintiff filed a Complaint.

A case management conference was held in the above-entitled matter on May 18, 2010.

The parties discussed Plaintiff’s appeal of claimed attorney expenses. At the conclusion of the discussion, Plaintiff asked Defendant for the amount of the tax-to-pay. Defendant’s representative, Ron Graham (Graham), Tax Auditor, stated that the tax-to-pay was \$1,936. In response, Plaintiff stated that he would pay the tax assessment, asking Graham to give him the name of a revenue agent who could assist him with the payment.

The court told the parties that because Plaintiff agreed to pay the tax, there was no justiciable issue before the court and the court would prepare a judgment, stating that Plaintiff withdrew his appeal.

Prior to close of business on May 18, 2010, Graham filed a Motion to Reconsider, stating that Plaintiff requested Defendant allow him additional time to “reconsider the withdrawal.” Graham stated that in addition to the tax-to-pay Plaintiff’s account was assessed interest and penalty, resulting in a total amount due of \$2,714.90. Graham wrote that “Plaintiff was under the

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impression that the payoff balance was only \$1,936, and not the quoted payoff amount of \$2,714.90.”

On June 1, 2010, the court filed a Journal Entry stating that Plaintiff has an obligation to move his appeal forward or withdraw. Plaintiff was allowed until June 15, 2010, to submit in writing three trial dates or submit a written request to withdraw his appeal. As of this date, Plaintiff has not responded to the court’s request. As a result, the court concludes the appeal should be dismissed. Now, therefore,

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

Dated this ____ day of June 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 Decision was signed by Presiding Magistrate Jill A. Tanner on June 18, 2010. The court filed and entered this Decision on June 18, 2010.