

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

MICHAEL SHEA DANIEL,)	
)	
Plaintiff,)	TC-MD 140315D
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION OF DISMISSAL

This Final Decision incorporates without change the court’s Decision entered October 13, 2014. The court did not receive a request for an award of costs and disbursements within 14 days after its Decision was entered. *See* TCR-MD 19.

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

A trial was scheduled at 9:00 a.m. on October 13, 2014, to consider Plaintiff’s appeal. On August 18, 2014, the court sent notice of the scheduled trial to Plaintiff at the e-mail address Plaintiff provided to the court. The court’s notice was not returned as undeliverable. That notice advised that if Plaintiff did not appear, the court might dismiss the appeal.

Plaintiff telephoned the court shortly before court was to convene, stating that he would not appear. Plaintiff had not exchanged any exhibits with Defendant or the court. Plaintiff failed to appear for the scheduled trial. Under such circumstances, the court finds the appeal must be dismissed for lack of prosecution. Now, therefore,

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

Dated this ____ day of October 2014.

JILL A. TANNER
PRESIDING MAGISTRATE

If you want to appeal this Final 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 Final Decision or this Final Decision cannot be changed.

This document was signed by Presiding Magistrate Jill A. Tanner on October 30, 2014. The court filed and entered this document on October 30, 2014.