

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

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|--------------------------|---|--|
| DENNIS N. STRAND |) | |
| and PATRICIA E. STRAND , |) | |
| |) | |
| Plaintiffs, |) | TC-MD 160060R |
| |) | |
| v. |) | |
| |) | |
| DEPARTMENT OF REVENUE, |) | |
| State of Oregon, |) | |
| |) | |
| |) | |
| Defendant. |) | FINAL DECISION OF DISMISSAL¹ |

This matter came before the court on Defendant’s Motion to Dismiss (Motion) filed on October 11, 2016, and on its own motion to dismiss this case for lack of prosecution.

On July 1, 2016, the court sent the parties a Journal Entry instructing Plaintiffs to file a request to withdraw their appeal, a stipulated agreement, or a joint status report with three mutually agreeable trial dates by August 26, 2016. The Journal Entry advised that failure to comply with the deadlines set forth therein might result in dismissal of Plaintiffs appeal. On August 26, 2016, Plaintiffs filed a Motion for 30 Day Extension, seeking additional time to comply with the court’s Journal Entry. The court issued an Order Granting Extension of Time on September 8, 2016, giving Plaintiffs a new deadline of October 7, 2016.

Plaintiffs’ deadline has passed and the court has not received the Plaintiffs’ status report or any further communication from Plaintiffs. Defendant in its Motion stated that “Plaintiff[s] did not contact me to provide additional information or documentation.” (Mot at 1.) As of the date of this Decision, Plaintiffs have not filed a response to Defendant’s Motion. As a

¹ This Final Decision of Dismissal incorporates without change the court’s Decision of Dismissal, entered October 25, 2016. 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).

consequence, the court finds this matter should be dismissed for lack of prosecution. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiffs' appeal is dismissed.

Dated this ____ day of November 2016.

RICHARD DAVIS
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 filed and entered on November 21, 2016.