

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

SHERWOOD COMMONS LLC,)	
)	
Plaintiff,)	TC-MD 160114R
)	
v.)	
)	
WASHINGTON COUNTY ASSESSOR,)	
)	
)	
Defendant.)	FINAL DECISION OF DISMISSAL ¹

The court issued its Decision of Dismissal in the above-captioned matter on July 19, 2016, dismissing Plaintiff’s appeal for lack of prosecution. Plaintiff filed a letter on July 29, 2016, requesting that the case be “reinstated.” Defendant responded to Plaintiff’s letter on August 1, 2016, and Plaintiff submitted additional information to the court on August 2, 2016.

The court interprets Plaintiff’s request as a motion to reconsider the court’s Decision of Dismissal. Tax Court Rule-Magistrate Division (TCR-MD) 18 C states:

“Following issuance of a decision, final decision, or judgment, the court will not accept motions for reconsideration or to reopen the record; therefore, the provisions of TCR 80 are inapplicable in the Magistrate Division.”

Accordingly, the court finds that Plaintiff’s motion must be denied.

This matter came before the court on Defendant’s renewed Motion to Dismiss, filed July 8, 2016.

On May 6, 2016, the court sent the parties a Journal Entry instructing Plaintiff to provide additional information and documents to Defendant as identified in Paragraph 6 of Defendant’s

¹ With the exception of the court’s analysis of Plaintiff’s motion to reconsider, and where otherwise noted, this Final Decision of Dismissal incorporates the court’s Decision of Dismissal without change. The court did not receive a statement of costs and disbursements within 14 days after its Decision of Dismissal was entered. *See* TCR-MD 16 C(1).

Answer by May 31, 2016. The Journal Entry advised that failure to comply with the deadlines set forth therein might result in dismissal of Plaintiff appeal.

On June 3, 2016, Defendant filed a Motion to Dismiss requesting that the court dismiss Plaintiff's appeal because it did not submit "the additional information requested by Defendant" or arrange for a site inspection of the subject property. (Mot to Dismiss at 1, June 3, 2016.) Defendant provided a list showing that it had made seven attempts to contact Plaintiff.

On June 17, 2016, the court issued an Order, requiring Plaintiff to provide the information requested and arrange for a site inspection within 14 days of the date of that Order. (Or at 2, June 17, 2016.) The court warned that failure to comply would result in dismissal of Plaintiff's appeal. (*Id.*)

On July 8, 2016, Defendant notified the court that "Defendant did not receive any of the items listed * * * and was not allowed a site inspection." (Mot to Dismiss at 1, Jul 8, 2016.) Defendant renewed its motion to dismiss Plaintiff's appeal. As of the date of this decision, the court has not received a response or any further communication from Plaintiff.² As a consequence, the court finds this matter should be dismissed for lack of prosecution. Now, therefore,

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² As described above, Plaintiff submitted a motion and other information to the court after the court had issued its Decision of Dismissal.

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

Dated this ____ day of August 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 August 17, 2016.