

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

ALVIN D. SHIVERS JR)	
and VIRGINIA M. JENKINS,)	
)	
Plaintiffs,)	TC-MD 160271R
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION OF DISMISSAL¹

This matter came 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 January 5, 2017, to consider Plaintiffs’ appeal. On October 14, 2016, the court sent notice of the scheduled trial to Plaintiffs at the e-mail address Plaintiffs’ representative provided to the court. The court’s notice was not returned as undeliverable. That notice advised that if Plaintiffs did not appear, the court might dismiss the appeal.

The court previously admonished Plaintiffs for failing to appear for a Case Management Conference which was scheduled for September 22, 2016 at 9:00 a.m. On October 13, 2016, the court mailed Plaintiffs’ representative a Journal Entry which memorialized the parties’ agreement that trial would be held on January 5, 2017 at 9:00 a.m. at the Oregon Tax Court, Salem Oregon. In the November 15, 2016 “Order Dismissing 2012 Tax Year”, the court specifically stated “the trial scheduled for January 5, 2017, remains as scheduled.” Despite the

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¹ This Final Decision of Dismissal incorporates without change the court’s Decision of Dismissal, entered January 6, 2017. 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).

notice given, Plaintiffs failed to appear for the trial scheduled on January 5, 2017. Plaintiffs have failed to prosecute this case. Now, therefore,

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

Dated this ____ day of January 2017.

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 January 25, 2017.