IN THE OREGON TAX COURT MAGISTRATE DIVISION Property Tax

ROBERT L. COWGILL,)
Plaintiff,) TC-MD 160371R
v.)
DESCHUTES COUNTY ASSESSOR,)
Defendant.) FINAL DECISION OF DISMISSAL ¹

This matter came before the court on its own motion to dismiss this case for lack of prosecution. A case management conference was scheduled for 9:30 a.m. on January 6, 2017, to consider Plaintiff's appeal. On December 22, 2016, the court sent notice of the scheduled case management conference to Plaintiff at the e-mail address Plaintiff provided to the court. That notice advised that if Plaintiff did not appear, the court might dismiss the appeal.

Plaintiff failed to appear for the scheduled case management conference. On January 9, 2017, the court sent Plaintiff a letter that explained the importance of diligently pursuing an appeal. That letter was not returned as undeliverable. The court's letter advised that if Plaintiff did not provide a written explanation by January 23, 2017, for his failure to appear, the court would dismiss the appeal. As of this date, Plaintiff has not submitted a written response to the court's letter explaining his failure to appear. Under such circumstances, the court finds the appeal must be dismissed for lack of prosecution. Now, therefore,

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¹ This Final Decision of Dismissal incorporates without change the court's Decision of Dismissal, entered January 25, 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).

Dated this day of February 2017.		
	RICHARD DAVIS MAGISTRATE	

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

If you want to appeal this Final Decision of Dismissal, file a complaint in the Regular Division of the Oregon Tax Court, by <u>mailing</u> to: 1163 State Street, Salem, OR 97301-2563; or by <u>hand delivery</u> to: Fourth Floor, 1241 State Street, Salem, OR.

Your complaint must be submitted within <u>60</u> 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 February 22, 2017.