

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

PETER COWLEY,)	
)	
Plaintiff,)	TC-MD 160376N
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
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 10:30 a.m. on January 9, 2017, to consider Plaintiff’s appeal. On December 22, 2016, the court sent Plaintiff notice of the scheduled case management conference to PO Box 191, Marysville, Washington 98270, the 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 his 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, the court has not received a written response from Plaintiff explaining his failure to appear or any further communication from Plaintiff. Under the circumstances, the court finds the appeal must be dismissed for lack of prosecution.

¹ This Final Decision of Dismissal incorporates without change the court’s Decision of Dismissal, entered January 26, 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).

Now, therefore,

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

Dated this ____ day of February 2017.

ALLISON R. BOOMER
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 February 14, 2017.