

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

DALE G. McBRIDE)	
and HELENE I. McBRIDE,)	
)	
Plaintiffs,)	TC-MD 160410R
)	
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 case management conference was scheduled at 9:30 a.m. on February 15, 2017, to consider Plaintiffs’ appeal. On January 31, 2017, the court sent notice of the scheduled case management conference to Plaintiffs at the address Plaintiffs 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.

Plaintiffs failed to appear for the scheduled case management conference. On February 15, 2017, the court sent Plaintiffs 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 Plaintiffs did not provide a written explanation by March 3, 2017, for their failure to appear, the court would dismiss the appeal. As of this date, Plaintiffs have not submitted a written

¹ This Final Decision of Dismissal incorporates without change the court’s Decision of Dismissal, entered March 16, 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).

response to the court's letter explaining their failure to appear. Under such circumstances, the court finds the appeal must be dismissed for lack of prosecution. Now, therefore,

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

Dated this ____ day of April 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 April 4, 2017.