

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

TAMMI L. LESKEY,	)	
	)	
Plaintiff,	)	TC-MD 170255N
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
Defendant.	)	<b>FINAL DECISION OF DISMISSAL<sup>1</sup></b>

This matter came before the court on its own motion to dismiss.

In her Complaint, filed July 7, 2017, Plaintiff identified the tax year appealed as “2013,” but did not include a copy of the notice she was appealing. During the first case management conference held November 1, 2017, Plaintiff stated that she intended to appeal the 2012 and 2013 tax years. The parties also requested a second case management conference, which the court initially set for 9:00 a.m. on December 12, 2017.

On November 2, 2017, the court issued a Journal Entry, instructing Plaintiff to use the Magistrate Division’s Amended Complaint form if she wished to include an additional tax year in her appeal. Plaintiff also was instructed to attach copies of the notices she wanted to appeal for each tax year.

On December 4, 2017, after confirming Plaintiff’s availability, the court rescheduled the second case management conference for 9:45 a.m. on December 13, 2017. Plaintiff failed to appear. The court issued an Order on December 15, 2017, requiring Plaintiff to file a written response within 14 days and explain why she failed to appear and why she had not filed an

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<sup>1</sup> This Final Decision of Dismissal incorporates without change the court’s Decision of Dismissal, entered January 11, 2018. 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).

amended complaint or provided the court with copies of the notices for the tax years she is appealing. Plaintiff did not file a response with the court within the time allowed.

This court has authority to enforce its order by sanctions, including but not limited to, dismissal of a case. Tax Court Rule-Magistrate Division (TCR-MD) 21. Considering Plaintiff's failure to comply with the court's Order, dismissal is appropriate here. Now, therefore,

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

Dated this \_\_\_\_ day of January, 2018.

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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 signed by Magistrate Allison R. Boomer and entered on January 30, 2018.***