IN THE OREGON TAX COURT MAGISTRATE DIVISION Income Tax

KATHLEEN M. THOMAS,)
Plaintiff,))
V.)
DEPARTMENT OF REVENUE, State of Oregon,)
Defendant.)

TC-MD 170352R

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 March 27, 2018, to consider Plaintiff's appeal. On March 12, 2018, the court sent notice of the scheduled case management conference to Plaintiff at the email 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 March 27, 2018. This is the third case management conference that the court has set and Plaintiff has failed to appear.

Plaintiff failed to appear for a case management conference November 30, 2017. The court sent her a letter regarding her failure to appear on November 30, 2018, requiring a response by December 14, 2018. Plaintiff filed a response on December 18, 2017, stating that her phone line "kept dropping." Plaintiff failed to appear for a second case management conference on February 15, 2018. The court sent her a second letter regarding her failure to appear on February 15, 2018, requiring a response by March 1, 2018. Plaintiff filed a response on March 2, 2018,

¹ This Final Decision of Dismissal incorporates without change the court's Decision of Dismissal, entered March 28, 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).

stating that she had put the "date and time on the calendar but [she] was reeling" and failed to write it down properly because she was emotionally overwhelmed by Defendant's claim that her son was not her son. The court again reset the case management conference and Plaintiff again failed 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 Plaintiff's appeal is dismissed.

Dated this _____ day of April 2018.

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 signed by Magistrate Richard Davis and entered on April 13, 2018.