

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

PAYNE CONSTRUCTION INC.,)	
)	
Plaintiff,)	TC-MD 180126N
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR,)	
)	
Defendant.)	FINAL DECISION OF DISMISSAL¹

This matter came before the court on its own motion to dismiss for lack of prosecution. On April 5, 2018, Plaintiff filed a Complaint naming Payne Construction Inc. as plaintiff. Although Plaintiff is an entity, the Complaint was not accompanied by an authorization to represent form designating a representative in this court. *See* TCR–MD 1 E(1)(a) (allowing self-representation only for individuals); TCR–MD 1 E(1)(c) (requiring authorization to represent form).²

Court staff sent Plaintiff an Information Request on April 9, 2018, requesting a completed authorization to represent form. No response was made to that request. On April 27, 2018, court staff called Ralph Gabrielli, who signed the Complaint on behalf of Plaintiff, to check the status of designating a representative. Mr. Gabrielli reported that Plaintiff had decided to withdraw this appeal, had paid the amount owed to the county, and was closing the business. Court staff informed Plaintiff that a written request to withdraw and an authorization to represent are required. No response was made to that request. On May 16, 2018, court staff sent Plaintiff a Second Information Request for an authorization to represent, stating that a representative must

¹ This Final Decision of Dismissal incorporates without change the court’s Decision of Dismissal, entered July 2, 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).

² Tax Court Rule–Magistrate Division (TCR–MD)

be designated and a written request for withdrawal must be filed before the court can dismiss this appeal.

On June 7, 2018, the court issued an order directing Plaintiff to file an authorization to represent form within 14 days; the order warned that the appeal would be dismissed if Plaintiff did not respond. The time for Plaintiff's response has lapsed, and the court has not received an authorization to represent form from Plaintiff. Under these circumstances, the court finds that Plaintiff's appeal should be dismissed. Now, therefore,

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

Dated this ____ day of July 2018.

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 July 19, 2018.