

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

309 SW 6TH AVE PROPERTY LLC,)	
)	
Plaintiff,)	TC-MD 180185G
)	
v.)	
)	
MULTNOMAH COUNTY ASSESSOR)	
and DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendants.)	FINAL DECISION OF DISMISSAL¹

This matter came before the court on its own motion to dismiss for lack of prosecution.

To date, the court has received no document signed by an authorized representative of Plaintiff. Plaintiff's Complaint was signed by Matthew W. Poling of Ryan LLC, who later signed an authorization to represent form naming himself and a colleague from Ryan LLC as representatives. That form did not indicate that Mr. Poling was a member of, held office with, or otherwise exercised signing authority for Plaintiff.

At the time Mr. Poling filed the authorization to represent form, he also filed a letter purporting to withdraw Plaintiff's Complaint on the ground that the subject property had been sold and his client no longer wished to pursue the appeal.

Court staff sent two letters to Plaintiff at the address provided on the Complaint, requesting a completed authorization to represent form. Copies of both letters were sent to Mr. Poling. The envelopes addressed to Plaintiff were returned by the post office as undeliverable. Mr. Poling did not file any additional papers with the court.

¹ This Final Decision of Dismissal incorporates without change the court's Decision of Dismissal, entered June 22, 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).

After receiving no response from Plaintiff, the court issued its Order to File Authorization to Represent on June 4, 2018, requiring Plaintiff to file a completed authorization to represent form within 10 days. That order stated the court would dismiss this case if no representative were designated.

The court's order was mailed to the address provided on the Complaint. Plaintiff did not file a response, and the order was eventually returned to the court by the post office as undeliverable.

Plaintiff has taken no steps to prosecute its appeal since the Complaint was filed. Plaintiff failed to provide the court with an accurate mailing address, failed to designate an authorized representative, and failed to comply with the court's order. Under these circumstances, dismissal is appropriate. Now, therefore,

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

Dated this ____ day of July, 2018.

POUL F. LUNDGREN
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 Lundgren and entered on July 10, 2018.