

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

STEVEN C. HELMS,)	
)	
Plaintiff,)	TC-MD 180310N
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	DECISION OF DISMISSAL

This matter came before the court on its own motion. A case management conference was held in this matter on December 3, 2018. During that conference the parties reported that they had reached a settlement of this case. The parties agreed to execute a closing agreement and Plaintiff agreed to send the court a written request to dismiss its appeal. The court memorialized that agreement in a Journal Entry, entered the same day.

The court did not receive any further communication from Plaintiff. On January 9, 2019, the court entered an Order giving Plaintiff 14 days to submit a written request to dismiss pursuant to the parties closing agreement or an explanation of why he cannot do so. The Order warned that Plaintiff’s failure to respond would result in dismissal of Plaintiff’s appeal. On January 14, 2019, Defendant submitted a copy of the parties closing agreement. That agreement provided, among other things, that Plaintiff would, within 30 days, “move to dismiss the Complaints in TC-MD 180310N and TC-MD 180309N.” (Agreement at 2.)¹ That date has passed and the court has not received a motion to dismiss from Plaintiff. Under the circumstances, the court finds dismissal is appropriate. Now, therefore,

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¹ The agreement also provided that “[e]ach party shall bear its own costs, fees and expenses * * *.” (*Id.*)

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

Dated this ____ day of February 2019.

ALLISON R. BOOMER
MAGISTRATE

If you want to appeal this 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 this Decision of Dismissal or this Decision of Dismissal cannot be changed. TCR-MD 19 B.

This document was signed by Magistrate Allison R. Boomer and entered on February 5, 2019.