

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

JOHN P. YBARRA)
and YOLANDA L. YBARRA,)
)
Plaintiffs,) TC-MD 110803C
)
v.)
)
DEPARTMENT OF REVENUE,)
State of Oregon,)
)
Defendant.) **DECISION OF DISMISSAL**

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

Plaintiffs filed a Complaint on May 26, 2011, challenging Defendant's March 2, 2011, Notice of Proposed Adjustment and/or Distribution concerning the 2010 tax year. Defendant timely filed an Answer and the matter was scheduled for a telephone case management hearing October 12, 2011. The court sent written notice of that proceeding to the parties on June 29, 2011. Neither of the notices sent to Plaintiffs and Defendant were returned to the court as undeliverable. Plaintiffs failed to appear at the October 12, 2011, hearing. In an Order dated October 13, 2011, the court ordered Plaintiffs to file, on or before November 4, 2011, a written response with the court and a copy with Defendant. As of the date of this decision, Plaintiffs have not filed a written response. As a consequence, the court finds this matter should be dismissed for lack of prosecution. Now, therefore,

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IT IS THE DECISION OF THIS COURT that this matter is dismissed.

Dated this ____ day of December 2011.

DAN ROBINSON
MAGISTRATE

If you want to appeal this Decision, 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 Decision or this Decision becomes final and cannot be changed.

This document was signed by Magistrate Dan Robinson on December 8, 2011. The Court filed and entered this document on December 8, 2011.