

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

LARRY CASSIDY and LINDA CASSIDY,)	
)	
Plaintiffs,)	TC-MD 111104N
)	
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.

A case management conference was scheduled at 10:30 a.m. on December 29, 2011, to consider Plaintiffs' appeal. On December 2, 2011, the court sent notice of the scheduled case management conference to Plaintiffs at the email address that Plaintiffs provided to the court in their Complaint. The notice was not returned as undeliverable. The notice advised that if Plaintiffs did not appear, the court might dismiss the appeal.

On December 29, 2011, the court sent Plaintiffs a letter which explained the importance of diligently pursuing an appeal. That letter was sent to the mailing address that Plaintiffs provided in their Complaint and was not returned as undeliverable. The letter advised that if Plaintiffs did not provide a written explanation by January 12, 2012, for their failure to appear, the court would dismiss the appeal. As of this date, Plaintiffs have not submitted a written response to the court explaining their failure to appear at the December 29, 2011, case management conference. Under such circumstances, the court finds the appeal must be

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dismissed for lack of prosecution. Now, therefore,

IT IS THE DECISION OF THIS COURT that the Complaint is dismissed.

Dated this ____ day of January 2012.

ALLISON R. BOOMER
MAGISTRATE PRO TEMPORE

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 Pro Tempore Allison R. Boomer on January 19, 2012. The Court filed and entered this document on January 19, 2012.