

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Small Claims

Income Tax

WILLIE JOE CLAYBORN,)	
)	
Plaintiff,)	No. 000153C
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
STATE OF OREGON,)	
)	
Defendant.)	DECISION AND JUDGMENT OF DISMISSAL

A case management conference was scheduled to begin at 9:00 a.m. on June 20, 2000, to consider the appeal of Mr. Clayborn. At issue are tax assessments for the 1995-96 tax years.

The Magistrate Division sent notice of the scheduled case management conference to plaintiff in a letter dated June 20, 2000. The notice was sent to plaintiff's last known address. It was not returned as undeliverable.

A case may be dismissed when the participant seeking relief fails to appear. For purposes of a telephone proceeding, a participant "appears" by being available at the telephone number provided to the court by that participant on the date and at the time prescribed. Accordingly, this appeal must be dismissed for lack of appearance. Now, therefore,

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IT IS HEREBY ADJUDGED AND DECREED that the Complaint is
dismissed.

Dated this _____ day of August, 2000.

DAN ROBINSON
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN ROBINSON ON AUGUST 8,
2000. THE COURT FILED THIS DOCUMENT ON AUGUST 8, 2000.**