

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT

Income Tax

JAMES R. CAMENZIND,	)	
	)	
Plaintiff,	)	No. 000189D
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
STATE OF OREGON,	)	
	)	
Defendant.	)	<b>DECISION OF DISMISSAL</b>

A Complaint was filed in this case on March 6, 2000. The case management conference was scheduled to begin at 10:00 a.m. on June 5, 2000, to consider the appeal of Mr. Camenzind. At issue are tax assessments for the 1996, 1997, and 1998 tax years.

The Magistrate Division sent notice of the scheduled case management conference to plaintiff in a letter dated March 8, 2000. The notice was sent to plaintiff's last known address. The letter was not returned as undeliverable.

Plaintiff failed to appear for the case management conference. The court sent plaintiff a letter on June 6, 2000, requesting a response by June 20, 2000, as to why he was not present for the hearing. No response has been received to date.

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

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on the date and at the time prescribed. Accordingly, this appeal must be dismissed for lack of appearance. Now, therefore;

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

Dated this \_\_\_\_\_ day of June, 2000.

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JILL A. TANNER  
MAGISTRATE

**IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, FOURTH FLOOR, 1241 STATE ST., SALEM, OR 97310. 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 JILL A. TANNER ON JUNE 29, 2000. THE COURT FILED THIS DOCUMENT ON JUNE 29, 2000.**