IN THE MAGISTRATE DIVISION

OF THE OREGON TAX COURT

Prope	erty Tax	
ROSS R. SMITH and ROSS A. SMITH)	
Plaintiffs,)	No. 000333C
V.)	
LINCOLN COUNTY ASSESSOR,)	
Defendant.)	DECISION OF DISMISSAL

A Complaint was filed in this case on March 22, 2000. A hearing case management was scheduled to begin at 10:30 a.m. on May 25, 2000, to consider the appeal of Ross R. Smith and Ross A. Smith. At issue are property tax assessments for the 1999-2000 tax year.

The Magistrate Division sent notice of the scheduled case management conference to plaintiffs in a letter dated April 17, 2000. The notice was sent to plaintiffs last known address. The letter was not returned as undeliverable.

Plaintiffs failed to appear for the case management conference. The court sent plaintiffs a letter on May 25, 2000, requesting a response by June 16, 2000, as to why they were 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 on the date

///

///

///

and at the time	e prescribed. Accordingly, this appeal must be dismissed for lack of
appearance. I	Now, therefore;
	IT IS THE DECISION OF THE COURT that the Complaint is dismissed
	Dated this day of August, 2000.
	DAN ROBINSON
	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 DAN ROBINSON ON AUGUST 8, 2000. THE COURT FILED THIS DOCUMENT ON AUGUST 8, 2000.