

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT

Property Tax

LINDA L. MOTT,	)	
	)	
Plaintiff,	)	No. 000441F
	)	
v.	)	
	)	
MULTNOMAH COUNTY ASSESSOR,	)	
	)	
Defendant.	)	<b>DECISION OF DISMISSAL</b>

A Complaint was filed in this case on March 29, 2000. A telephone trial was scheduled to begin at 9:00 a.m. on August 14, 2000, to consider the appeal of Ms. Mott. At issue is a property tax assessment for the 1999-2000 tax year.

The Magistrate Division sent notice of the scheduled trial to plaintiff in a letter dated June 26, 2000. The notice was sent to plaintiffs last known address. The letter was not returned as undeliverable.

Plaintiff failed to appear for the trial. The court sent plaintiff a letter on August 14, 2000, requesting a response by August 28, 2000, as to why she was not present for the trial. 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 prescribed. Accordingly, this appeal must be

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dismissed for lack of appearance. Now, therefore;

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

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

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SALLY L. KIMSEY  
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 SALLY L. KIMSEY ON SEPTEMBER 5, 2000. THE COURT FILED THIS DOCUMENT ON SEPTEMBER 5, 2000.**