

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Income Tax

STEVEN P. STRABLE,)	
)	
Plaintiff,)	No. 000830C
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
STATE OF OREGON,)	
)	
Defendant.)	DECISION OF DISMISSAL

A Complaint was filed in this case on June 9, 2000. The case management conference was scheduled to begin at 11:00 a.m. on July 27, 2000, to consider the appeal of Mr. Strable. At issue is the denial of a refund reported on his 1993 tax return.

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

Plaintiff failed to appear for the hearing. The court sent plaintiff a letter on July 27, 2000, requesting a response by August 14, 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

DECISION OF DISMISSAL

for lack of appearance. 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 22, 2000. THE COURT FILED THIS DOCUMENT ON AUGUST 22, 2000.