

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT
Small Claims
Income Tax

KELLY D. FOSS)	
)	
Plaintiff,)	No. 000980F
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
STATE OF OREGON,)	
)	
Defendant.)	DECISION AND JUDGMENT OF DISMISSAL

This matter is before the court on its own motion to dismiss this case for want of prosecution.

A case management conference was scheduled to begin at 9:00 a.m. on October 17, 2000, to consider plaintiff's appeal. The court sent notice of the scheduled hearing to plaintiff in a notice dated September 14, 2000. The notice was sent to plaintiff at 1655 S. Elm Street, #411, Canby, OR 97013, which is the address plaintiff provided to the court. The notice 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. Because plaintiff failed to appear for the scheduled proceeding, the court finds the case should be dismissed. Now, therefore;

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

Dated this _____ day of April, 2001.

SALLY L. KIMSEY
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE SALLY L. KIMSEY ON APRIL 9, 2001. THE COURT FILED THIS DOCUMENT ON APRIL 9, 2001.