

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

ROBERT S. AND ANNE D. DUGAN)	
)	
Plaintiffs,)	No. 010203F
)	
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 status conference was scheduled to begin at 10:00 a.m. on June 19, 2001, to consider plaintiffs' appeal. The court sent notice of the scheduled conference to plaintiffs in a notice dated May 9, 2001. The notice was sent to plaintiffs at 6464 Jaymar Drive NE, Keizer, OR 97303, which is the address plaintiffs 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 plaintiffs 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 August, 2001.

SALLY L. KIMSEY
MAGISTRATE

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