

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT
Property Tax

RODNEY D. AND PATTI L. STRAND)
)
 Plaintiffs,) No. 010495C
)
 v.)
)
MULTNOMAH COUNTY ASSESSOR,)
)
 Defendant.) **DECISION OF DISMISSAL**

A Complaint was filed in this case on April 5, 2001. A case management conference was scheduled to begin at 11:00 a.m. on July 9, 2001, to consider the appeal of Mr. and Mrs. Strand. At issue is the tax assessment for the 2000-01 tax year.

The Magistrate Division sent notice of the scheduled hearing to plaintiffs in a letter dated April 24, 2001. The notice was sent to plaintiff's last known address. The letter was not returned as undeliverable.

Plaintiffs failed to appear for the hearing. The court sent plaintiffs a letter on July 9, 2001, requesting a response by August 3, 2001, 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 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 August, 2001.

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 97301-2563. 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 20, 2001. THE COURT FILED THIS DOCUMENT ON AUGUST 20, 2001.