

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

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|--------------------------------|---|------------------------------|
| CHESTER EVANS DAVIS and TRACEY |) | |
| JEAN DAVIS, |) | |
| |) | |
| Plaintiffs, |) | TC-MD 010972D |
| |) | |
| v. |) | |
| |) | |
| DEPARTMENT OF REVENUE, |) | |
| STATE OF OREGON, |) | |
| |) | |
| Defendant. |) | DECISION 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 on October 15, 2003, to consider Plaintiffs' appeal. On September 22, 2003, notice of the case management conference was sent to Plaintiffs at 16545 South Archer Drive, Oregon City, Oregon 97045, which was the address Plaintiffs provided to the court. The notice was not returned as undeliverable. Plaintiffs did not appear at the case management conference, and there was no explanation for Plaintiffs' failure to appear.

On October 15, 2003, the court sent Plaintiffs a letter which explained the importance of diligently pursuing an appeal. That letter was not returned as undeliverable. The letter advised that if Plaintiffs did not provide a written explanation by October 30, 2003, for their failure to appear, the court would dismiss the appeal. On October 23, 2003, Plaintiffs returned the court's letter after stamping it in all capital letters "REFUSED FOR CAUSE." As of this date, Plaintiffs have not submitted any other response to the court's letter. Under such circumstances, the court finds the appeal must be dismissed for want of prosecution. Now, therefore,

IT IS THE DECISION OF THIS COURT that this matter be dismissed.

Dated this ____ day of November, 2003.

JILL A. TANNER
PRESIDING MAGISTRATE

IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, BY MAILING TO: 1163 STATE STREET, SALEM, OR 97301-2563; OR BY HAND DELIVERY TO: FOURTH FLOOR, 1241 STATE STREET, SALEM, OR. 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 JILL A. TANNER ON NOVEMBER 10, 2003. THE COURT FILED THIS DOCUMENT ON NOVEMBER 10, 2003.