

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

SUSAN LYNN HORNSBY)	
)	
Plaintiff,)	No. 020638C
)	
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 10, 2002, to consider Plaintiff's appeal. The court sent notice of the scheduled hearing to Plaintiff in a notice dated May 21, 2002. The notice was sent to Plaintiff at 14509 NE 43rd Street, Vancouver, WA 98682, which is the address Plaintiff provided to the court. The notice was not returned as undeliverable.

On October 10, 2002, the court sent Plaintiff a letter, which explained the importance of diligently pursuing an appeal. This letter was not returned as undeliverable. The letter advised that if Plaintiff did not provide a written explanation by November 8, 2002 for her failure to appear, the court would dismiss the appeal. As of this date, Plaintiff has not contacted the court. Under such circumstances, the court finds the appeal must be dismissed for want of prosecution.

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,

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

Dated this _____ day of December, 2002.

DAN ROBINSON
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN ROBINSON ON DECEMBER 5, 2002. THE COURT FILED THIS DOCUMENT ON DECEMBER 5, 2002.