

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Property Tax

LINDA BRINK,)
)
 Plaintiff,) No. 020712F
)
 v.)
)
 UMATILLA COUNTY ASSESSOR,)
)
 Defendant.) **DECISION OF DISMISSAL**

A Complaint was filed in this case on April 26, 2002. A case management conference was scheduled to begin at 11:00 a.m. on July 23, 2002, to consider Plaintiff's appeal. At issue is the real market value of Plaintiff's single family residence for the 2001-02 tax year.

The Magistrate Division sent notice of the scheduled case management conference to Plaintiff in a letter dated June 14, 2002. The notice was sent to Plaintiff's last known address. The letter was not returned as undeliverable. Plaintiff failed to appear for the case management conference. The court sent Plaintiff a letter on July 23, 2002, requesting a response by August 2, 2002, as to why she was not present for the hearing. Plaintiff timely responded with a letter that also addressed the merits of the case.

The court responded to Plaintiff's letter by scheduling a second case management conference to be held October 1, 2002, at 10:00 a.m. When court personnel called Plaintiff on October 1, 2002, Plaintiff stated that "I don't want to talk to the magistrate until the court responds to my letter in writing so I can take it to my attorney." Court personnel suggested that the letter would be discussed at the case management conference. Plaintiff stated that after she received a written response

from the court she would take it to her attorney to review it and then call to schedule a case management. She declined to proceed. The court treats Plaintiff's refusal to talk to the magistrate as a failure to appear.

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 *for the duration of the case management conference*. Accordingly, this appeal must be dismissed for lack of appearance. Now, therefore,

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

Dated this _____ day of October, 2002.

SALLY L. KIMSEY
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 SALLY L. KIMSEY ON OCTOBER 23, 2002. THE COURT FILED THIS DOCUMENT ON OCTOBER 23, 2002.