

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

MARVIN S. GREGSON and CINDY)	
GREGSON,)	
)	
Plaintiffs,)	TC-MD 030083E
)	
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 the above-entitled appeal for lack of prosecution by Plaintiffs.

On September 23, 2003, Plaintiffs failed to appear for a scheduled case management conference. The court had scheduled the conference after Plaintiffs failed to return the court's telephone calls on two occasions. After Plaintiffs failed to appear for the conference, the court mailed Plaintiffs a letter advising them they had until October 3, 2003, to submit a written explanation for their failure to appear for the conference. The court advised Plaintiffs that it would dismiss their appeal if they failed to provide the written explanation. The letter stated, in pertinent part:

"The court notes that it scheduled the [September 23, 2003] proceeding after you failed to respond to the court's telephone messages left August 12, 2003, and August 25, 2003. Your failure to return the court's telephone calls and your failure to appear for the scheduled proceeding are taken seriously by the court. In order to proceed with your appeal, you must submit to the court by October 3, 2003, a written explanation for your failure to appear for the conference and for your failure to return the court's telephone messages. **If the court does not receive this written explanation by October 3, 2003, it will dismiss your case for lack of prosecution.**

(Court's 9/23/03 Letter) (emphasis in original).

///

As of this date, the court has received no response from Plaintiffs. Given the state of events, the court finds it appropriate to dismiss the appeal for lack of prosecution. Now, therefore,

IT IS ADJUDGED AND DECREED that this matter be dismissed.

Dated this ____ day of October, 2003.

COYREEN R. WEIDNER
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE COYREEN R. WEIDNER ON OCTOBER 10, 2003. THE COURT FILED THIS DOCUMENT ON OCTOBER 10, 2003.