

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Homestead Property  
Tax Deferral

JOSHUA D. PHILLIPS and O. VIRGINIA )  
PHILLIPS, )  
 )  
Plaintiffs, ) TC-MD 030623C  
 )  
v. )  
 )  
DEPARTMENT OF REVENUE, )  
STATE OF OREGON, )  
 )  
Defendant. ) **DECISION**

This matter is before the court on its own motion to dismiss Plaintiffs' appeal for failure to sign the Complaint, as required by Tax Court Rule (TCR) 17 A.<sup>1</sup> Additionally, Plaintiffs did not provide an address or telephone number on their Complaint. That information is also required by TCR 17 A.

The court sent Plaintiffs an Amended Complaint along with a written request to sign that document and return it to the court. Plaintiffs did not respond to the court's request. Court staff attempted to telephone Plaintiffs on June 30, 2003, but no number was included in the original Complaint and the court was informed by directory assistance that Plaintiffs' telephone number is unlisted. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiffs' Complaint is dismissed.

Dated this \_\_\_\_\_ day of July, 2003.

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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.**

<sup>1</sup> TCR 17 A. provides in relevant part that "[a] party who is not represented by an attorney shall sign the pleading \* \* \* and state the address and telephone number of the party."

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN ROBINSON ON JULY 22, 2003. THE COURT FILED THIS DOCUMENT ON JULY 22, 2003.**