

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

AMERICAN LEGION )  
J.H. WELLINGTON POST #42, )  
 )  
Plaintiff, ) TC-MD 070547B  
 )  
v. )  
 )  
COLUMBIA COUNTY ASSESSOR, )  
 )  
Defendant. ) **DECISION OF DISMISSAL**

This matter is before the court on its own motion to dismiss this case for want of prosecution.

A telephone trial was scheduled to begin at 9:00 a.m. on September 5, 2007, to consider Plaintiff's appeal. The court sent notice of the scheduled trial to Plaintiff on June 25, 2007. The notice was sent to Plaintiff American Legion Post 42, c/o Michael J. Schmit at 54176 Freeman Road, Scappoose, OR 97056, which is the address Plaintiff's representative provided to the court. The notice was not returned as undeliverable.

At the time set for trial, court staff attempted to reach Plaintiff's representative, Michael J. Schmit, at the telephone number provided to the court. That number was disconnected and no longer in service. No other telephone number was provided. Plaintiff's representative did not contact the court further.

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

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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 THE DECISION OF THIS COURT that the Complaint is dismissed.

Dated this \_\_\_\_\_ day of September 2007.

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JEFFREY S. MATTSON  
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 Jeffrey S. Mattson on September 5, 2007. The Court filed and entered this document on September 5, 2007.***