

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Small Claims

Income Tax

THELMA L. JENSEN AND FREDERICK)	
JENSEN (DECEASED),)	
)	
Plaintiffs,)	No. 991447D
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
STATE OF OREGON,)	
)	
Defendant.)	DECISION AND JUDGMENT

A second case management conference was scheduled to begin at 9:00 a.m. on March 28, 2000, to consider the appeal of Thelma L. and Frederick Jensen. The second case management conference was scheduled at the request of plaintiffs' representative who failed to appear at the time set for the first case management conference.

The Magistrate Division sent notice of the scheduled case management conference to plaintiffs' representative, their daughter, Ms. Rebecca Burdg, in a letter dated March 7, 2000. The notice was sent to Ms. Burdg's address as set forth on the Complaint.

Plaintiffs' representative, Ms. Burdg, called the court approximately 15 minutes after the time set for the second case management conference. Ms. Burdg stated that she had given the court an alternate phone number for the conference. The court did not have a record of having received the telephone number. The court attempted to reach

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defendant's representative but was unsuccessful. The court's rule requires the parties to be available ten minutes before and after the time set for the conference.

The magistrate's assistant, Ms. Marilyn Graffenberger, apologized for the situation and informed Ms. Burdg that because there was confusion concerning the telephone number the court would reset the conference. Ms. Graffenberger further explained that the court does not have the authority to waive penalty and interest. Ms. Burdg stated that the only issues were the waiver of penalty and interest and if the court does not have the authority to waive these charges then there was no need to reset the conference.

Ms. Graffenberger suggested that Ms. Burdg contact defendant's representative, Ms. Laurie Fery, and discuss Ms. Fery's Answer which outlined the administrative procedure for Ms. Burdg to follow in order to request a waiver of penalty and interest. Ms. Graffenberger advised Ms. Burdg that the court would dismiss this appeal if she planned to seek administrative review of the penalty and interest issues. Ms. Burdg stated that the appeal could be dismissed. Now, therefore;

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

Dated this _____ day of April, 2000.

JILL A. TANNER
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE JILL A. TANNER ON
APRIL 3, 2000. THE COURT FILED THIS DOCUMENT ON APRIL 3, 2000.**

