FILED
OREGON TAX COURT
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STATE COURT ADMINISTRATOR
BY _____

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Court Administration

IN THE MATTER OF THE ADOPTION OF A REVISION TO THE RULES OF THE OREGON TAX COURT - MAGISTRATE DIVISION	))))	**ORDER ADOPTING REVISION TO MAGISTRATE DIVISION RULES**

The following revision is to the Magistrate Division Rules of the Oregon Tax Court. Material being deleted is *italicized* and [*bracketed*]; material being added or altered is set forth in **bold** with **underlining**. If an existing rule with multiple subsections is being revised, subsections and footnotes containing no revisions are omitted and denoted by asterisks.

RULES OF THE OREGON TAX COURT
MAGISTRATE DIVISION

RULE 1
FILING APPEALS

A Filing Complaint; Fee. A party must deliver or mail to the court all of the following:

* * * * *

A(4) The plaintiff may, by application, request the court to consider deferral or waiver of the fee, as provided under **ORS 21.680 and** ORS 21.685. Plaintiff shall make such application at the time of filing the complaint.

* * * * *

E(4) Other Authorized Representatives. The following are authorized to represent a named party, **after filing a signed Authorization to Represent form,** subject to the right of the court to revoke authority:

* * * * *

E(4)(e) A person with power of attorney from the named party.

[*A signed Authorization to Represent form must be submitted to the court.*]

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RULE 6
MOTIONS

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B(1) Generally. An opposing party may file a written response to any written motion. The court encourages parties to submit their response as soon as possible. However, except as provided in subsection (2), subsection (3), and section D, a response is not due until after the first case management conference. A party may respond orally to the motion at the case management conference or, if the responding party requests, the court will allow time after the case management conference for a written response to be filed. For motions filed after the case management conference, unless otherwise specified by the court, a response is due 10 days after the date of service of the motion or 20 days after the date of service in the case of a response to a motion for summary judgment. The court will not rule on the motion until [*after the designated response time has passed*] **a response from all non-moving parties has been filed unless the designated response time has lapsed**.

RULE 12
CASE MANAGEMENT CONFERENCE; SCHEDULING

* * * * *

B(4) Oral Argument Rescheduling Request. If a party requests for good cause to reschedule an oral argument, the party must: contact all other parties involved; get their approval for the rescheduling; and agree to at least three alternative dates and times before contacting the court with proposed dates and times. The written request must state whether the parties are requesting the Oregon Tax Court courtroom or a telephone oral argument. A rescheduling request must be for good cause. The written request stating the reason should be submitted to the court at least 10 days prior to the oral argument. The court may deny the request if good cause is not shown.

RULE 15
RECORDING

Proceedings before the magistrate are not formally recorded by the court, either electronically or stenographically, as set out in ORS 305.430. If the magistrate decides to record **a** proceeding[*s*], the recording [*is part of the magistrate's confidential work product and is not available for the use of either party*] **may be disclosed after the court receives a written request and payment of the applicable fees. The court will protect from disclosure any recording or any part of a recording that: state or federal law prohibits the court from disclosing, state law exempts from disclosure, the court has sealed, or a protective order restricts one or more of the parties from disclosing. A recording of a proceeding made at the request of a magistrate will be destroyed 30 days after a judgment is filed or the matter is appealed to the Oregon Tax Court Regular Division**.

Any party may record proceedings. If a party decides to record **a** proceeding[*s*], either stenographically or electronically, that party shall give **written** notice **no later than 10 days before the proceeding** to the magistrate **and all other parties** and[, *upon the magistrate's request,*] **shall** provide a copy of the recording to the magistrate **within 14 days of receiving the recording**.

Being duly advised, the court adopts the revised rule as set forth above, effective January 1, 2014.

Dated this 3rd day of December 2013.

Jill A. Tanner
Presiding Magistrate

Henry C. Breithaupt
Judge