IN THE OREGON TAX COURT MAGISTRATE DIVISION Court Administration

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

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

RULE 3 SERVICE; COMPUTING TIME

A Service.

A(1) Form of Service. Except for complaints, and u[U]nless otherwise provided by statute or rule, a response, motion, or other document may be served on all the other parties by personal delivery, United States Postal Service first class mail (mail), email, facsimile communication, or by service through the electronic filing system. [After the complaint is filed, TCR 9 may be used as a guide to the extent relevant.] A party serving via email should either obtain the opposing party's advance consent to email service or obtain written confirmation that the email and any attachments were received. Any party must timely notify all other parties if contact information changes. Nothing in this rule changes the rules governing service of complaints. See TCR-MD 1 C.

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Being duly advised, the court adopts the revised rules as set forth above, effective March 25, 2020.

Signed: 3/24/2020 03:48 PM

Tax Court Judge Robert T. Manicke