

IN THE OREGON TAX COURT  
REGULAR DIVISION & MAGISTRATE DIVISION  
Court Administration

In the Matter of Identifying Government Entities that have Opted in to Email Service of Initial Pleadings ) **ADMINISTRATIVE ORDER NO. 26-003**  
 ) **ORDER IDENTIFYING GOVERNMENT**  
 ) **ENTITIES THAT HAVE OPTED IN TO**  
 ) **EMAIL SERVICE OF INITIAL**  
 ) **PLEADINGS**

WHEREAS,

- (1) ORS 305.425(3) authorizes the court to promulgate rules governing practice and procedure.
- (2) ORS 305.560(1)(b) requires the clerk of the Tax Court to serve copies of all complaints and petitions on the Oregon Department of Revenue or, when applicable, on a local government administering a tax imposed upon or measured by net income.
- (3) Presiding Judge Order (PJO) 25-007 established a procedure for a government entity to choose to receive email service from the Oregon Tax Court for initial pleadings.

I HEREBY FIND THAT the following government entities have opted in to email service of initial pleadings:

<u>Name of Entity</u>	<u>Date of Consent</u>	<u>Effective Date</u>
(1) Benton County Assessor	December 12, 2025	January 1, 2026
(2) Clackamas County Assessor	December 11, 2025	January 1, 2026
(3) Clatsop County Assessor	December 16, 2025	January 1, 2026
(4) Deschutes County Assessor	November 5, 2025	January 1, 2026
(5) Hood River County Assessor	October 31, 2025	January 1, 2026
(6) Jackson County Assessor	December 12, 2025	January 1, 2026
(7) Lane County Assessment & Taxation	December 19, 2025	January 1, 2026
(8) Lincoln County Assessor	December 10, 2025	January 1, 2026

ORDER IDENTIFYING GOVERNMENT ENTITIES  
THAT HAVE OPTED IN TO EMAIL SERVICE OF  
INITIAL PLEADINGS

(9)	Metro	December 17, 2025	January 1, 2026
(10)	Multnomah County	December 16, 2025	January 1, 2026
(11)	Oregon Department of Revenue	December 22, 2025	January 1, 2026
(12)	Umatilla County Assessor	December 10, 2025	January 1, 2026
(13)	Wallowa County Assessor	December 12, 2025	January 1, 2026
(14)	Washington County Assessor	October 31, 2025	January 1, 2026
(15)	Yamhill County Assessor	December 10, 2025	January 1, 2026

I HEREBY ORDER AS FOLLOWS:

- (1) By consenting to email service, the above government entities agree that for purposes of ORS 305.560(1)(b), TCR MD 1 C, and TCR 7 A 1, “filing” the initial pleading with the entity means transmitting the initial pleading by email. The date of service is three days after the date the court transmits the email to the government entity, regardless of whether the entity confirms receipt of the email. In the event that the court receives notice indicating that email service was not effective, the court will retransmit the initial pleading, either by email or another method, and the service date will be three days after the court retransmits the initial pleading to the government entity.
- (2) A government entity that wishes to consent to email service or to withdraw consent may do so at any time; however, the effective date of consent or withdrawal of consent must be at least 10 judicial days after the date the consent or withdrawal is submitted to the court.
- (3) This order does not alter the service requirements for any document other than an initial pleading. Consent to email service pursuant to this order does not constitute consent to email service by opposing parties under TCR 9 G.

IT IS SO ORDERED.

12/31/2025 10:34:31 AM



Judge Robert T. Manicke