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

In the Matter of Optional Email Service of Complaints and Other Initial Pleadings	))))))	**ADMINISTRATIVE ORDER NO. 25-007** **ORDER ALLOWING OPTIONAL EMAIL SERVICE OF COMPLAINTS AND OTHER INITIAL PLEADINGS ON GOVERNMENT ENTITIES**

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.

I HEREBY FIND THAT:

(1) Service by US Mail causes a delay of at least several days, costs public funds for printing and mailing, and requires in-person personnel at both the court and the government defendant to process the mailed document.

(2) Service by email avoids these delays, costs, and the presence of in-person personnel.

(3) Government defendants should have the opportunity to decide whether to participate in service of complaints by email, and to change their choice after giving reasonable notice to the court.

(4) A court-organized program of optional service by email should be limited to the court's service of an initial or amended complaint on the government entity as defendant, when a statute or court rule requires service to be made by the court. It should not bind a government defendant to use email to receive or send later documents (such as motions) from or to the plaintiff. Court rules already allow, but do not require, plaintiffs and defendants to agree with each other to serve later documents by email.

(5) There should be no change to the three-day grace period for any party to respond to an initial pleading or any other document served on the party. *See* Tax Court Rule (TCR) 10 B.

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I HEREBY ORDER AS FOLLOWS:

This order establishes a procedure, set out below, for a government entity to choose to receive email service from the Oregon Tax Court for initial pleadings:

(1) Definitions. For purposes of this order:

a. "Backup contact method" means the name, phone number, and email address of someone at the entity who can be contacted for questions regarding email service.

b. "Government entity" means the Oregon Department of Revenue, an Oregon county assessor, or another Oregon state or local government taxing authority.

c. "Initial pleading" means a complaint, amended complaint, or other petition or document filed with the Oregon Tax Court that initiates a case, or any amendment of that complaint, petition or document that ORS 305.560(1)(b), another statute, or a court rule requires the court to serve on the government entity.

(2) A government entity may choose to receive email service of initial pleadings by completing the Opt-in/Opt-out of Email Service for Initial Pleadings form, available at https://orjudicial.workflowcloud.com/forms/808e56dc-f0f6-4d90-b418-5e89f17c2039. The form must be completed by an officer or other person who has the authority to bind the entity and must include the email address at which the government entity agrees to receive service, beginning on the listed effective date. The entity must also provide the court with a backup contact method.

(3) By consenting to email service, the government entity agrees that for purposes of ORS 305.560(1)(b), Tax Court Magistrate Division Rule (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.

(4) Effective January 1 of each year, the court will issue a Presiding Judge Order (PJO) identifying government entities that consent to email service. Each order will list the name of each consenting government entity, the date of consent, and the effective date of consent.

(5) 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 days after the date the consent or withdrawal is submitted to the court.

(6) This PJO does not alter the service requirements for any document other than an initial pleading. Consent to email service pursuant to this PJO does not constitute consent to

email service by opposing parties under TCR 9 G.

(7) Effective October 30, 2025, government entities may begin consenting to email service; however, the court will not begin to provide email service to consenting government entities until January 1, 2026. Now, therefore,

IT IS SO ORDERED.

Dated this 30th day of October, 2025.

10/30/2025 2:57:34 PM

Judge Robert T. Manicke