



## MAGISTRATE DIVISION OREGON TAX COURT

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Magistrates:

Allison R. Boomer \* Poul F. Lundgren \* Richard D. Davis

### **Oregon Tax Court -- Paralegal Externship Workplace Description**

#### **1. Assignments**

A paralegal extern with the Oregon Tax Court will have opportunities to work on a wide range of projects that may include preparing documents for mailing and entry in the Odyssey case management system, performing second review of documents drafted by paralegals, editing documents prepared by magistrates or paralegals, drafting routine documents at the direction of a magistrate, verifying that stipulated agreements include all requisite signatures prior to drafting stipulated judgments, and observing trials, mediations, and other court proceedings. Externs will have the opportunity to work with each of the Tax Court magistrates under the guidance of the paralegal extern coordinator. The paralegal extern will have an opportunity to work with the Regular Division paralegal on a specific assignment, depending on the needs of the Regular Division. Usually, the paralegal extern will not have direct contact with any of the parties to Tax Court appeals.

#### **2. Communication**

Orientation: Orientation will include a tour of the Tax Court to meet the staff, to learn the location of resources, and to observe court operations. The paralegal extern may join the law student externs in some Tax Court or Oregon Judicial Department orientation activities.

Setting Objectives: The paralegal extern will meet with the paralegal extern coordinator to set the goals and objectives of the externship.

Assignments: The paralegal extern coordinator will monitor the paralegal extern's progress and work assignments. The extern will keep a daily record of tasks completed.

Feedback: The extern's work product will be reviewed by the paralegal extern coordinator and other members of the court as appropriate.

#### **3. Participation in Activities**

A paralegal extern with the Tax Court will have the opportunity to work with paralegals in the Magistrate Division and Regular Division. Externs will attend various Tax Court proceedings, which may include case management conferences, mediations, oral arguments, and trials.

Paralegal externs will participate in routine Tax Court meetings, including the monthly staff meeting, weekly support staff meetings, and any other court meetings that may be scheduled. Externs may participate in any scheduled editing team meetings.

#### 4. **Professionalism and ethics**

During the externship, paralegal externs will be exposed to the unique ethical and professional responsibilities of service in the judiciary. As a single court with two divisions, externs must be mindful of the ethical limitations of discussing matters pending in the Magistrate Division with the Judge of the Regular Division and other staff members of the Regular Division.

Externs must also be aware of the many situations requiring a high degree of professionalism pertaining to matters pending before the court. For instance, paralegal externs must keep in mind that the court may not give or appear to give legal advice. Many *pro se* litigants appear before the court and often request information that constitutes legal advice; it can be challenging to help litigants without providing legal advice. Paralegal externs must also keep in mind that confidentiality is expected concerning all matters pending before the court.

## Paralegal Externship Information

**Contact Person:** Rocco J. Lieuallen  
**Employer:** Oregon Tax Court  
**Mailing Address:** Oregon Tax Court  
1163 State Street  
Salem, OR 97301-2563  
**Area of Practice:** Taxation  
**Website:** <https://www.courts.oregon.gov/courts/tax>  
**Phone:** 503.986.7026

### Externship Application Deadline:

Paralegal externships are available throughout the calendar year. Applications should be submitted at least four weeks prior to the beginning of the externship.

### Area of Practice:

The court's docket includes property, personal income, and corporate excise tax appeals, with issues including exemption qualification, property valuation, state residency, and corporate taxability.

### Requirements:

Paralegal externs work in the court a minimum of 20 hours per week and no less than four hours per day. Because many proceedings are held in the morning, it is recommended, but not required, that externs have at least one morning in the court (excluding Friday). Extern will be in the court for nine to eleven weeks.

### Qualifications:

A paralegal extern will be a student of an Oregon paralegal program and more than half-way through his or her studies. A paralegal extern must have strong writing and editing skills and be detail oriented. A paralegal extern should be familiar with the Oregon Revised Statutes, Oregon Administrative Rules, and basic legal research.

### Description of Duties:

A paralegal extern will generally work in the Magistrate Division with a team of four support staff. A paralegal extern will work with the Odyssey case management system, edit and review documents written by magistrates, draft routine documents, and perform other duties. There may be opportunities to observe court proceedings and work with other court staff including the Regular Division staff and Oregon Judicial Department personnel in the Court of Appeals and Supreme Court.

### Materials to Submit:

Submit a resume, cover letter, writing sample (approximately two to four pages), and two references (one academic and one professional).