



MAGISTRATE DIVISION OREGON TAX COURT

Presiding Magistrate: Allison R. Boomer Magistrates: Richard D. Davis
Poul F. Lundgren

Externship Application Information

Employer: Oregon Tax Court
Area of Practice: Taxation
Class Level: See **Qualifications** (below)
Website: www.courts.oregon.gov/courts/tax/records/Pages/externs.aspx

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Application Deadlines:	<u>Term</u>	<u>Applications Accepted</u>
	Spring 2021	August 28, 2020, to October 23, 2020
	Summer 2021	January 3, 2021, to February 26, 2021
	Fall 2021	May 3, 2021, to July 2, 2021

Jurisdiction and Areas of Practice. The court's jurisdiction is limited to taxation including property valuation and related issues, i.e., exemption and special assessment, state personal income, and corporate excise tax. In addition to taxation, statutory construction and civil procedure are frequently encountered areas of practice.

Requirements. All externs work in the court for 13 weeks. All externs may work up to a maximum of 32 hour weeks, Monday through Thursday. Spring and fall externs work at least 16 hour weeks and are required to be in court at least two full days, Monday through Thursday. Summer externs work 32 hour weeks, Monday through Thursday.

Qualifications. All externs must complete one full year of law school prior to the beginning of the externship. Strong research and writing skills; time management skills; self-starter; attention to detail.
Helpful Courses (not required): Income Tax; Advanced Tax Courses including Corporate or Partnership Taxation; Business Associations or Business Entities; Property Transactions.

Description of Duties. See below.

Submitting your Application. Materials to provide are: resume, cover letter, transcript, writing sample (approximately 10 pages), and two references (one academic and one professional preferred).

You may submit your application to the court by email, mail, or hand delivery. All materials must be *sent* by 5:00 PM on the final date of the application period. Postmarks on or before that date are acceptable.

Email is the preferred method of submission. If you submit your application electronically, please attach all materials in a single PDF file. Faxed, incomplete, or late applications will not be considered.

Comments. This is an unpaid externship. Summer externs may be eligible for the Taxation Section Public Service Stipend and the Diversity and Inclusion Section Public Honors Fellowship. Separate application is required. For further details please check with the relevant OSB Section.



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Oregon Tax Court - Law Student Externship Workplace Description

1. *Potential Extern Assignments*

An extern with the Oregon Tax Court will have opportunities to work on a wide range of assignments, including research projects, legal memoranda, and draft decisions.

Pre-trial Work. An extern will be involved in reviewing the case file, organizing the facts, and identifying questions about issues not fully explained by the parties in documents submitted to the court. The extern will have the opportunity to attend case management conferences, status conferences, or hearings, and will follow the case as it progresses through the court. Follow-up work on the case might include reviewing and summarizing briefs submitted by the parties, researching statutes and case law relevant to the matter, and conducting other preparatory work for trial. Research notes or bench memoranda are often prepared in advance of trial on issues raised by the parties or the court.

Trial Work. An extern will have the opportunity to participate in trials and observe mediations held at the tax court. During a trial, an extern may serve as the bailiff and call the court to order. After the trial, the extern will work with the magistrate or Judge Manicke to review notes and the evidence presented, and then assist the magistrate or Judge Manicke in drafting the decision or legal memorandum. Drafting decisions will provide the extern with experience in writing statements of fact, analyzing case law and statutes and drawing conclusions of law.

General Work. In addition to work specifically related to cases, the extern will be involved in research projects of benefit to the court. Research topics might include constitutional law, civil procedure, or evidentiary questions. An extern may have the opportunity to assist in the review and revision of the rules of the court. An extern will also participate in meetings of the court and become familiar with procedures involved in processing a case through the court.

2. *Communication with Members of the Court*

The law clerk to the tax court will be the primary supervisor responsible for coordinating orientation and assignments for the extern with the magistrates and Judge Manicke. The Regular Division law clerk may assist at times.

Orientation. Prior to beginning work at the tax court, the extern will be expected to meet with the law clerk, magistrates, and Judge Manicke to become familiar with the basic operations of the court. This “pre-orientation” might include reading significant court decisions and reviewing relevant statutes establishing the court and other tax-related materials. These meetings would be arranged at the convenience of the extern and members of the court.

Once arriving at the court, orientation will include meetings with Judge Manicke, magistrates, law clerks, and court staff. Those meetings will help the extern to become familiar with the progress of cases through the court, members of the court, court staff, and important aspects of Oregon tax law.

Setting Objectives. The law clerk will collaborate with Judge Manicke, the magistrates, and the extern to set clear objectives for the externship experience. Those objectives will include developing an understanding of the state’s property and income tax systems, the relationship between federal and state

taxing systems, and the intersection of constitutional law and tax law. The law clerk will regularly check to ensure the extern is working on a variety of assignments and progressing at an appropriate pace.

Assignments. The law clerk will work with the magistrates and Judge Manicke to identify cases that would be appropriate for extern participation. While working with the magistrates or Judge Manicke, the extern may also receive additional assignments. The extern will be responsible for keeping track of the time spent on each assignment and the current level of work flow and areas of law examined in each.

The extern can expect exposure to cases involving at least one of the following issues: residential property tax, personal income tax, business income tax, commercial property, or property valuation. In addition, assignments have the potential to incorporate civil procedure issues such as summary judgment, motions to dismiss, and jurisdiction.

Feedback. The law clerk, magistrates, and Judge Manicke will provide feedback, either orally or in writing, to the extern as each project is completed. The law clerk may also follow-up with the magistrate or Judge Manicke on designated projects for the purpose of passing additional feedback on to the extern on the completed assignment.

3. *Participation in all Available Activities*

An extern with the Oregon Tax Court will have the opportunity to work with the magistrates and Judge Manicke on cases pending before the court. Participation in case work includes observing case management conferences, status and pre-trial conferences, mediations, and trials, as well as post-trial work, including drafting decisions.

An extern would also participate in internal meetings of the court. Other opportunities would include attending Supreme Court proceedings reviewing tax court cases, legislative activities pertaining to new tax bills (as permitted by legislative session), and attending Oregon Court of Appeals and circuit courts proceedings.

4. *Professionalism and Ethics*

During the externship, an extern will have the opportunity to explore the ethical and professional responsibilities unique to service in the judiciary. As a single court with two divisions, the court must always be mindful of the ethical limitations of discussing cases and pending matters in the Magistrate Division with Judge Manicke who hears appealed Magistrate Division cases.

An extern will also be exposed to a wide range of ethics and professionalism situations related to cases pending before the court. A recurring example of ethical issues before the court stems from the rule that the court cannot give out legal advice. This rule is consistently an issue because of the high number of *pro se* litigants appearing before the court, many of whom are not knowledgeable about court rules and procedures. The extern might be asked to contact a party to clarify a scheduling or procedural matter or ethical issue (*e.g.*, attorney seeking to represent client and act as primary witness). This would expose the extern to the ethical responsibility of discussing the procedural matter while avoiding the dangers of *ex parte* communication with the party or parties on the substantive matter before the court.