



# **OREGON TAX COURT RULES**

**Magistrate Division**

**January 1, 2026**

**Oregon Tax Court  
1163 State Street  
Salem, OR 97301-2563  
503.986.5650**

**Website:** <https://www.courts.oregon.gov/courts/tax/>

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## PREFACE

The Oregon Tax Court consists of two divisions: the Regular Division and the Magistrate Division. An appeal from a decision of the Magistrate Division is to the Regular Division in a *de novo* proceeding; that is, a new trial. All proceedings in the Magistrate Division are original proceedings, tried without a jury.

Magistrate Division proceedings are designed to facilitate resolution of the parties' dispute through an informal and easy to use process, while maintaining the respect due a court of law. If circumstances arise that are not covered by a Magistrate Division rule, the rules of the Regular Division may be used as a guide to the extent relevant. Other Magistrate Division information may be found in chapter 305 of the Oregon Revised Statutes (ORS).

The Magistrate Division will not accept or file facsimile communications transmitted to the court in excess of 10 pages. The Magistrate Division will not accept emails regarding pending matters without prior magistrate approval. All written information submitted to the court is public record subject to public disclosure laws. Parties are responsible for redacting any sensitive personal information before submitting a document to the court.

The rules are organized to mirror the progression of a dispute through the court. The rules reflect the responsibility of the parties to contribute to the efficient management and resolution of their dispute. The court requests full cooperation and disclosure by the parties to avoid surprise or misrepresentation. These rules are designed to allow the court to resolve appeals in a fair and impartial way. All pleadings will be liberally construed with a view to substantial justice between the parties. The court may grant relief from the application of these Magistrate Division rules in an individual case for good cause if necessary to prevent hardship or injustice. Suggestions for improvements in the rules are welcome.

The rules should be cited as "Tax Court Rule-Magistrate Division" (TCR-MD). For example, Rule 1, section A, subsection 1, paragraph a, should be referred to as TCR-MD 1 A(1)(a). All citations to TCR refer to the rules of the Regular Division of the Tax Court.

The court undertakes an annual rule revision process in the fall, seeking input from court users and other stakeholders. Out-of-cycle changes to the TCR-MD are sometimes necessary to respond to statutory changes, Chief Justice Orders, and other exigent circumstances. Non-substantive corrections of typographical errors, grammatical errors, inaccurate citations, and inaccurate website addresses may be made by the court at any time. Tax Court participants should regularly check the Tax Court Rules page to ensure citation to the latest version of the Tax Court Rules. Suggestions for improvements in the rules are welcome at any time.

**RULES OF THE OREGON TAX COURT  
MAGISTRATE DIVISION**

**RULE 1  
FILING APPEALS**

**A Filing a Complaint; Fee.**

**A(1) Filing a Complaint.** The plaintiff must submit to the court all of the following:

**A(1)(a)** A signed written complaint on the form provided by the court, or in similar format;

**A(1)(b)** Copies of the signed written complaint and any attached documents;<sup>1</sup>

**A(1)(b)(i)** Plaintiff must submit one (1) copy of the complaint in income tax cases; and

**A(1)(b)(ii)** Plaintiff must submit two (2) copies of the complaint in property tax cases; and

**A(1)(c)** A fee for each complaint filed. ORS 305.490. The fee must be tendered at the time of the filing of the complaint. The current fee amount is available on the court's website.<sup>2</sup>

**A(2) Fee Deferral or Waiver.** The plaintiff may, by application, request the court to consider deferral or waiver of the fee, as provided under ORS 21.680 and ORS 21.685. The plaintiff must make such application in place of the required fee at the time of filing the complaint.

**A(3) Electronic Filing Requirement.** Electronic filing is required for attorneys with active membership in the Oregon State Bar unless a waiver from the electronic filing requirement is granted by the court. Electronic filing is permissive for parties not represented by an attorney with active membership in the Oregon State Bar. With respect to electronic filing, the Magistrate Division will follow TCR 9 A, applying UTCR 21. Where the content of those rules conflicts with a Magistrate Division rule on something other than electronic filing, the Magistrate Division rule controls.

**A(4) Complaint Deemed Filed When Mailed or Sent by Private Express Carrier; Satisfactory Evidence.**

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<sup>1</sup> Electronic filers should not submit duplicate complaints through the court's electronic filing system (OJD efile).

<sup>2</sup> The Oregon Legislature may modify fees between publication dates of the Tax Court Rules. The Oregon Tax Court's website complaint forms state the current amount:  
[www.courts.oregon.gov/courts/tax/help/Pages/forms.aspx](http://www.courts.oregon.gov/courts/tax/help/Pages/forms.aspx)

**A(4)(a)** Under ORS 305.418(2)(a), when the court receives a complaint, the court will deem the complaint “filed” on the following date:

**A(4)(a)(i)** If the plaintiff deposits the complaint in the United States mail and the United States Postal Service (USPS) affixes a post-office cancellation mark on the envelope, the court will deem the complaint filed on the date of the post-office cancellation mark.

**A(4)(a)(ii)** If the plaintiff deposits the complaint in the United States mail and the plaintiff provides the court satisfactory evidence from the USPS of the date of mailing, the court will deem the complaint filed on the date of mailing.

**A(4)(a)(iii)** If the plaintiff dispatches the complaint via a private express carrier and the plaintiff provides the court satisfactory evidence from the private express carrier of the date of dispatch, the court will deem the complaint filed on the date of dispatch.

**A(4)(b)** Under ORS 305.418(2)(b), when the court does not receive a complaint that the plaintiff claims to have filed, the court will deem the complaint “filed” on the date of mailing or dispatch if the plaintiff does all of the following:

**A(4)(b)(i)** Provides the court satisfactory evidence that the complaint was mailed or dispatched to the court’s correct address. A receipt for USPS registered mail, USPS certified mail, or for a similar service from a private express carrier generally is satisfactory evidence that the complaint was sent to the address listed on the receipt.

**A(4)(b)(ii)** Provides the court satisfactory evidence of the date of mailing or dispatch; and

**A(4)(b)(iii)** Files a duplicate complaint within 90 days after the date the plaintiff claims to have mailed or dispatched the original complaint.

For purposes of TCR-MD 1, “satisfactory evidence” of the date of mailing or dispatch may include, but is not limited to, USPS or private express carrier receipts, shipment notifications, tracking history, or other documentary evidence from the USPS or the private express carrier. The court will deem the date of filing to be the date on which the evidence shows the sender took all steps needed to send the complaint by USPS or the private express carrier.

## **B Contents of the Complaint.**

**B(1) Complaint Form.** The complaint must state:

**B(1)(a)** The nature of the plaintiff’s interest;

**B(1)(b)** The facts showing how the plaintiff is aggrieved by the order, act, omission, or determination; and

**B(1)(c)** The reasons why the order, act, omission or determination should be reversed or modified.

**B(1)(d)** For cases involving property valuation, the complaint must state the real market value requested for each tax account or unit of property, as described in TCR-MD 1 B(1)(e)(i), and for each tax year at issue.

**B(1)(e) Joinder of Claims and Parties.** For situations not covered by these rules, the court follows TCR 24, 28, 29 and 30 (misjoinder) to the extent relevant.

**B(1)(e)(i) Property Tax Cases--Multiple Property Tax Years, Accounts.** A complaint may include multiple tax years. A complaint may include multiple property tax accounts if the property in all accounts is part of the same unit of property. For purposes of this rule, the court will treat property as part of the same unit if (1) the property is under common ownership and (2) the accounts contain contiguous or adjacent real property or personal property that is used together with real property in one or more of the accounts. For more information on a “unit of property,” *see* ORS 310.160.

**B(1)(e)(ii) Non-Property Tax Cases--Multiple Notices of Assessment.** A person may file a single complaint with respect to as many Oregon Department of Revenue notices or Portland Revenue Division Appeals Board decisions as are directed to that person. If a notice or decision is directed to more than one person, each person may file a complaint separately or jointly with any other person to whom the notice or decision is directed.

**B(1)(e)(iii) No Effect on Timeliness.** A filer’s decision to file a single complaint under this rule has no effect on the timeliness of the filing under ORS 305.280 or other law. A claim that is barred by a statute of limitations will not become timely merely because it is included in a complaint with a timely claim. A claim that is timely under a statute of limitations will not become untimely merely because it is included in a complaint with an untimely claim.

**B(2) Complaint Attachments.** Copies of the order or notice being appealed and any other submitted documents must be attached to the original and any copies of the complaint. Nondocumentary attachments, including storage devices like CDs and USB flash drives, are prohibited.

## **C Service.**

**C(1) Taxpayer as Plaintiff and Taxing Authority as Defendant.** Where the taxpayer is the plaintiff and the defendant(s) is the Oregon Department of Revenue, an Oregon county assessor, or another Oregon state or local government entity, the taxpayer does not need to serve a copy of the complaint on the defendant(s). In those cases, the court will serve the complaint on

the defendant(s) by mail or email.<sup>3</sup> Service is complete the third day after the date of mailing or sending, unless the court learns the complaint did not reach the defendant.

**C(2) Taxpayer as Plaintiff and Defendant Other than Taxing Authority.** If the plaintiff names a defendant other than, or in addition to, the Oregon Department of Revenue, an Oregon county assessor, or another Oregon state or local government entity, the plaintiff must serve a copy of the complaint and a summons, prepared under TCR 7 C, on that defendant. The plaintiff must serve the complaint and the summons by registered or certified mail, or by another method permitted under TCR 7 D. The plaintiff must provide proof of service of the complaint and summons in accordance with TCR 7 F.

**C(3) Taxing Authority as Plaintiff.** Where the plaintiff is not the taxpayer, the plaintiff must serve by certified mail a copy of the complaint and a summons prepared as provided in TCR 7 C upon each taxpayer or other defendant within the period for filing an appeal and file an affidavit or declaration with the court attesting to the service within a reasonable time. The affidavit or declaration must specify that the complaint and summons were mailed to each defendant's address by certified mail on a certain date and must include a copy of the return receipt as an attachment.

**D Confidential Information.** The filing of a signed Authorization to Represent form is recognized by the court as permitting authorized representatives to receive information from the Department of Revenue that would otherwise be confidential under ORS 314.835. *See* ORS 305.239(2).

## **E Representation.**

### **E(1) Generally.**

**E(1)(a) Individual Representation.** In any proceeding before the Magistrate Division, a party who is an individual may represent and appear on his or her own behalf.

**E(1)(b) Authorized Representatives Permitted.** A party may be represented by:

**E(1)(b)(i)** An Oregon attorney or a certified law student, pursuant to the Oregon State Bar's Law Student Appearance Program;<sup>4</sup>

**E(1)(b)(ii)** An Oregon Certified Public Accountant;

**E(1)(b)(iii)** The authorized employee of a taxpayer who is regularly employed by the taxpayer in tax matters;

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<sup>3</sup> Email service of the complaint is available only to defendants that have opted into the electronic service process set out by Court Administrative Order No. 25-007.

[https://www.courts.oregon.gov/courts/tax/Documents/TAX\\_TaxCourtPJOElectronicService.pdf](https://www.courts.oregon.gov/courts/tax/Documents/TAX_TaxCourtPJOElectronicService.pdf)

Sign up for electronic service: <https://orjudicial.workflowcloud.com/forms/808e56dc-f0f6-4d90-b418-5e89f17c2039>

<sup>4</sup> *See* Or State Bar and Or State Board of Bar Examiners Rules for Admission of Attorneys (Feb 1, 2025), Law Student Appearance Program, Section 13.2 – 13.7, <https://www.osbar.org/docs/rulesregs/admissions.docx>

**E(1)(b)(iv)** A designated representative of a nonprofit organization or an organization exempt from taxation;

**E(1)(b)(v)** A spouse, child who has arrived at the age of majority, or parent; or

**E(1)(b)(vi)** A person designated as representative in an authorization to represent filed with the court in the form required by TCR-MD 1 E(1)(c). *See* ORS 305.239(1)(g).

**E(1)(c) Authorization to Represent Forms.** Except for an Oregon attorney, a representative appearing pursuant to the provisions of ORS 305.239 must file an authorization to represent with the court and serve it on all opposing parties. The authorization to represent must be on the form provided by the court.<sup>5</sup>

**E(1)(d) Income Tax Matters Representation Generally.** A licensed tax practitioner may represent a taxpayer in matters related to the administration of any tax on or measured by net income. ORS 305.239(1)(b).

**E(1)(e) Property Tax Matters Representation Generally.** A licensed real estate broker or state certified, licensed, or registered appraiser may represent a taxpayer in matters related to the administration of any *ad valorem* property tax. ORS 305.239(1)(d).

**E(2) Representing a Partnership, S Corporation, or Other Entity.** A partnership, limited liability company, or other entity may be represented in all matters pursuant to ORS 305.239(1)(a), in income tax matters pursuant to ORS 305.239(1)(b), and in property tax matters pursuant to 305.239(1)(d). A limited liability company or other entity that is disregarded as an entity separate from its owner for purposes of all taxes at issue in the case will be disregarded as an entity separate from its owner for purposes of the representation requirement. A person may appear in the capacity of a tax matters partner under ORS 305.242(2) or as a shareholder representing an S corporation under ORS 305.494. *See also* HB 2101; Or Laws 2019, ch 132.

**E(2)(a) Limited Liability Company.** A limited liability company will be treated in the way it is classified for federal income tax purposes (as a partnership, corporation, S corporation, disregarded, etc.). *See* ORS 63.810.

**E(2)(b) Partnership.** Pursuant to ORS 305.239(1)(e) and ORS 305.242, partners in a partnership may be represented by the designated tax matters partner with respect to appeals involving taxes on or measured by net income. Oregon Administrative Rules (OAR) 150-305-0180 contains the rules the court will follow as to the form of designation. A designation must be filed with the complaint or responsive pleading.

**E(2)(c) S Corporation.** Pursuant to ORS 305.239(1)(c) and ORS 305.494, an S corporation may be represented by a shareholder in the same manner as if the S corporation were

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<sup>5</sup> The court's form is available on its website: [www.courts.oregon.gov/forms/Documents/TAX-AuthToRepresent.pdf](http://www.courts.oregon.gov/forms/Documents/TAX-AuthToRepresent.pdf).

a partnership and the shareholder were a partner. A representative shareholder may be designated by the corporation. OAR 150-305-0170 contains the rules the court will follow as to the form of designation. A designation must be filed with the complaint or responsive pleading.

### **E(3) Authorized Representatives: Designation, Communication, and Change.**

**E(3)(a) Number of Authorized Representatives.** A party may be represented by no more than two authorized representatives who are not Oregon attorneys. If a party designates more than one authorized representative, any document filed with the Magistrate Division of the Oregon Tax Court may be signed by either individual designated as an authorized representative for that party. A document is not signed unless it bears the signature of an authorized representative.

**E(3)(b) Communication Through an Authorized Representative.** The first authorized representative named will be the primary representative. The court and opposing parties will provide written communications to the primary representative. A party that has designated an authorized representative may only communicate with the court through its authorized representative.

**E(3)(c) Change in Authorized Representative.** Any change of the authorized representative must be submitted to the court and all other parties in the same form as required of the original authorization. The notice of change must identify the new primary authorized representative.

### **E(4) Limited Scope Representation.**

**E(4)(a) Applicability.** This rule applies to limited scope representation in Magistrate Division cases.

**E(4)(b) Notice of Limited Scope Representation.** When an attorney intends to represent a party only for a case management conference, mediation, or other proceeding under this rule, the attorney shall file and serve, as soon as practicable, a Notice of Limited Scope Representation in substantially the form as set out on the Tax Court's website: [www.courts.oregon.gov/courts/tax/help/Pages/forms.aspx](http://www.courts.oregon.gov/courts/tax/help/Pages/forms.aspx).

**E(4)(c) Termination of Limited Scope Representation.** When the attorney has completed all services within the scope of the Notice of Limited Scope Representation, the attorney shall file and serve a Notice of Termination of Limited Scope Representation in substantially the form as set out on the Tax Court's website: [www.courts.oregon.gov/courts/tax/help/Pages/forms.aspx](http://www.courts.oregon.gov/courts/tax/help/Pages/forms.aspx).

**E(4)(d) Service of Documents.** After an attorney files a Notice of Limited Scope Representation in accordance with this rule, service of all documents shall be made upon the attorney and the party represented on a limited scope basis. The service requirement terminates as to the attorney when a Notice of Termination of Limited Scope Representation is filed and served, or when the attorney withdraws.

**RULE 2**  
**RESPONSIVE PLEADINGS; AMENDED PLEADINGS**

**A Answer or Motion to Dismiss.** A defendant must respond to the complaint by answer or motion within 30 days from the service date of the complaint. *See* TCR-MD 1 C. The response, usually titled Answer or Motion to Dismiss, must be signed by (1) the named party if the named party is a self-represented individual, or (2) one of its authorized representatives. Unless the response is electronically filed, *see* TCR 9 H, applying UTCR 21, it must be filed by delivering or mailing the response to the court and a copy to all other parties, or, if the other parties have authorized representatives, the copy must be delivered or mailed to those representatives.

**B Contents of Answer or Motion to Dismiss.** The response must contain the names of the parties, the case number, and a brief response to the claims raised in the complaint. Claims and affirmative defenses, *e.g.*, an ORS 305.287 determination request or an allegation that plaintiff failed to timely file an appeal, must be alleged in a defendant's first filed pleading, captioned Motion to Dismiss, Answer, or other appropriate caption. If a motion to dismiss is filed and subsequently denied, a defendant must file an answer responsive to the claims contained in the complaint, no later than 10 days after entry of the order denying the motion, unless the court otherwise directs.

**C Amended Pleadings.** Amended pleadings must conform to the requirements of TCR 23 A-D. Unless the court directs otherwise, a party must respond to an amended pleading within the time remaining for a response to the original pleading or within 10 days after service of the amended pleading, whichever period is longer.

**D Facsimile Transmittal.** The court will not receive or file pleadings submitted to the court by facsimile in excess of 10 pages.

**RULE 3**  
**SERVICE; COMPUTING TIME**

**A Service.** A party must provide to all other parties a copy of every writing sent to the court, with the exception of the original Complaint filed by a taxpayer, which is served by the court. *See* TCR-MD 1 C. Writings include, but are not limited to, letters, motions, and documents. A writing submitted to the court must be accompanied by a certificate of service or other evidence that the writing was provided to all parties.<sup>6</sup> A document may not be filed if a certificate of service or other evidence of service is not included with your filing.

Note: A party may not communicate with the court regarding substantive issues of the case without all parties or their representatives present.

**A(1) Form of Service.** Except for complaints, and unless 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

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<sup>6</sup> A sample certificate of service is available on the court's website:  
[www.courts.oregon.gov/forms/Documents/TAX-CertificateOfService.pdf](http://www.courts.oregon.gov/forms/Documents/TAX-CertificateOfService.pdf).

by service through the electronic filing system. 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.

**A(2) Service Completed.** Service is complete upon personal delivery in the manner provided by TCR 9 B(2) or upon transmission in a manner allowed by this rule.

**A(3) Additional Time for Documents Served by Means Other Than Personal Service.** Except for documents personally served on a party, whenever a party has the right or is required to do some act within a prescribed period after service of a document, three days will be added to the prescribed period. This rule does not apply to the period for filing a complaint in the Magistrate Division or filing an appeal to the Regular Division from the decision of the magistrate.

**B Computing Time.** The court follows TCR 10 A when computing a time period required or allowed by these rules, by statute, or by order of the court.

#### **RULE 4 SPECIAL DESIGNATION**

**A Generally.** After a complaint is filed in the Magistrate Division, it may be specially designated for hearing in the Regular Division by two methods: (1) by rule (based on statutory language) and (2) by court order (upon the written petition of a party or on the court's own motion). The requirements for special designation are set out in TCR 1 C.

**B Documents Filed.** Once a petition for special designation is filed in the Regular Division, proceedings in the Magistrate Division will be suspended until the Regular Division issues its order. TCR 1 C(2)(a). Documents submitted to the Magistrate Division after the filing of a petition but before the Regular Division issues an order will be filed, but all responsive time periods will be tolled. Responsive time periods will begin at the time the Regular Division issues an order denying designation.

#### **RULE 5 FILING CONFIDENTIAL INFORMATION; FILING SEALED DOCUMENTS**

**A Protected Personal Information.** The provisions of TCR 35 regarding segregation and filing of "protected personal information" apply in the Magistrate Division.

**B Filing Confidential Information.** A party filing a document that contains (1) protected personal information or (2) other confidential information to be filed under seal must file the document by secure file transfer, by mail or courier, or in person. The party may file a redacted copy of the document through the court's electronic filing system. To file by secure file transfer, the party must contact court staff.

**C Filing Sealed Documents.** The provisions of TCR 36 D regarding the filing of sealed documents designated as “Confidential” apply in the in the Magistrate Division.

**D Destruction of Exhibits.** Parties must contact the court within 90 days of the judgment to request return of exhibits or the exhibits will be subject to destruction. Exhibits submitted via OJD electronic filing become part of the case file and are not removed or destroyed except as provided in TCR 35 D(2).

## **RULE 6 COURT PROCEEDINGS AND PROCEDURES**

**A Initial Case Management Conference.** In most appeals, the court will set an initial case management conference. *See* TCR-MD 8. At the time of the initial case management conference, each party must be prepared to briefly identify the issue(s), discuss discovery (*see* TCR-MD 9) and discovery cut-off dates if applicable, and have a calendar available for scheduling purposes.

**B Trial Date.** A trial date may be scheduled at the initial case management conference or at a later time at the discretion of the court. Exhibit exchange dates are as provided in Rule 12 and 12.1 unless otherwise set by the court.

**C Settlement.** After the initial case management conference, the parties are encouraged to discuss the issues and work toward a resolution.

**D Stipulation.** If the parties resolve all issues raised in an appeal, a signed stipulation must be submitted to the court prior to trial.<sup>7</sup> If a party is represented, the stipulation must be signed by an authorized representative. *See* TCR-MD 20 B.

**E Plaintiff’s Notice of Dismissal or Withdrawal.** A plaintiff may dismiss or withdraw its complaint by filing a notice of dismissal with the court and serving such notice on all other parties who have appeared and who are not in default. The fee for filing the complaint is not refundable by the court.

**F Accommodation Requests.** The provisions of TCR 50 regarding accommodation requests apply in the Magistrate Division.

## **RULE 7 MOTIONS**

**A Request to the Court.** After the filing of a complaint, any request for an order of the court is a motion. Every motion, except those made during a court proceeding, must be in writing and must state the reasons and authorities for the motion and the relief requested and should be accompanied by any necessary declarations, affidavits, or other documentary evidence.

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<sup>7</sup> A sample form of a stipulated agreement is available on the court’s website [www.courts.oregon.gov/courts/tax/help/Pages/forms.aspx](http://www.courts.oregon.gov/courts/tax/help/Pages/forms.aspx).

Nondocumentary attachments, including storage devices like CDs and USB flash drives, are prohibited.

**B Response to Motion Generally.** A party other than the party making the motion may file a written response to any written motion. A party other than the party making the motion may respond orally to a motion made during a court proceeding or may request to file a written response. Except as provided in this rule, a response to a motion filed prior to the initial case management conference is not due until after the initial case management conference. A party other than the party making the motion may respond orally to the motion at the initial case management conference or, if the party other than the party making the motion requests, the court will allow time after the initial case management conference for a written response to be filed.

**C Preliminary Motion Filed Prior to Initial Case Management Conference.** Prior to the initial case management conference, the court may rule on one or more of the following preliminary motions: motion to amend pleading, motion to make more definite and certain, motion to strike, motion to consolidate, motion to dismiss a named party, motion to intervene, requests for admission submitted under Tax Court Rule 11, any joint motion or motion on which all parties agree, and any motion to which the court has ordered the adverse party to respond. An adverse party is permitted to file a written response within 10 days after the date of service of the preliminary motion. After the response period has passed, or all parties other than the party making the motion have filed a response, the court may rule on the preliminary motion.

**D Motion Filed After Initial Case Management Conference.**

**D(1) Time to File.** Except as provided in subsection E, and unless otherwise specified by the court, a response to a written motion filed after the initial case management conference, including a status report and recommendations, is due 10 days after the date of service or 20 days after the date of service in the case of a response to a motion for summary judgment. A response to an oral motion made during a court proceeding must be made during the proceeding unless the court allows a written response to be filed.

**D(2) When Court Will Rule.** Except as provided in subsection E, the court will not rule on a motion until responses from all nonmoving parties have been filed or the response time has lapsed.

**E Oral Argument.** Any party may request oral argument on a motion. The court will determine whether oral argument is held.

**F(1) Motion for Default.** A motion for default may be filed when a defendant has failed to file an answer or a response. The court may notify all parties that defendant failed to file an answer or a response. The plaintiff may submit a motion for default asking that the relief requested in its complaint be granted. Once the motion for default is filed, the complaint cannot be amended unless the court approves. If the defendant fails to file an answer or a response within 10 days of the filing of the motion for default, the court will consider the motion and may enter an order of default.

**F(2) Order of Default.** Once an order of default is entered, the defaulting party is no longer allowed to appear or present evidence and other parties are not required to provide copies of court filings to that party notwithstanding TCR-MD 3 A. A defaulting party may request to set aside an order of default for good cause.

**F(3) Decision Following Order of Default.** The court will consider plaintiff's appeal and may hold an evidentiary hearing before entering a decision. Appeal may be taken from a decision by following the provisions of TCR-MD 19.

**G Facsimile Transmittal.** The Magistrate Division will not receive or file documents submitted to the court via facsimile in excess of 10 pages.

## **RULE 8 SCHEDULING**

**A Scheduling Requests.** In general, cases pending before the court will be scheduled for an initial case management conference and additional proceedings as needed.

**A(1) Initial Case Management Conference.** An initial case management conference is scheduled after all defendants have filed an answer or other response to a complaint.

**A(1)(a) Definition.** A case management conference is a proceeding held by remote means<sup>8</sup> where a magistrate talks with the parties about their dispute. Case management conferences are not recorded.

**A(1)(b) Purpose.** The purposes of the conference are, among others, to consider the issues and areas of agreement or disagreement and to determine whether to set a trial or mediation. An additional schedule may be established.

**A(1)(c) Whether Proceeding to be Held by Remote Means or In Person.** Pursuant to CJO 2023-028 paragraph 2.b.(2), each magistrate may decide how trial, mediation, or oral argument may be held, either by remote means or in person or as the magistrate otherwise determines. Parties may express their preference that the proceeding be held by remote means or in person at a case management conference or by filing a written request with the court.

**A(2) Mediation.** A party may request mediation at the initial case management conference. All other requests for court-assisted mediation must be in writing. A party submitting a written request for in-person or remote mediation must obtain the consent of the other parties prior to filing the request with the court. A requesting party must submit the written request to the court, listing three mutually convenient mediation dates. Any request for mediation must be submitted no later than 45 days prior to a scheduled trial.

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<sup>8</sup> In a proceeding held by remote means parties may appear telephonically by using the call-in number and meeting code or by internet using the web link specified in the hearing notice. Parties using the weblink will have the option to appear by video. Please check the court's website for guidance on proceedings held by remote means: [www.courts.oregon.gov/services/online/RemoteHearings/RH\\_Litigant\\_Quick\\_Reference\\_Guide.pdf](http://www.courts.oregon.gov/services/online/RemoteHearings/RH_Litigant_Quick_Reference_Guide.pdf).

**A(3) Trial.** A trial date usually will be scheduled at the initial case management conference. All trial requests submitted by a party after the initial case management conference must be in writing. A party requesting a trial must notify all other parties before submitting the written request to the court. The request must list three mutually convenient trial dates and state whether the parties prefer the trial to be held by remote means or in person. Note: for budgetary reasons, in-person trials are restricted to the Oregon Tax Court in Salem.

**B Rescheduling Requests.** All requests to reschedule proceedings must be submitted in writing and copied to all other parties as required by TCR-MD 3 A. Before filing a rescheduling request, parties should contact the court to determine whether the court is available on the dates proposed. However, the court does not hold dates without magistrate approval. The court allows two individuals to be designated as authorized representatives and expects that one of those two authorized representatives be available for any scheduled proceeding. A request to reschedule a proceeding will be denied absent a showing that both authorized representatives are unavailable.

**B(1) Case Management Conference Rescheduling.** If a party seeks to reschedule a case management conference, the party must submit a written request to the court. Before submitting its written request, the party must contact the other parties and identify three mutually convenient alternative dates.

**B(2) Oral Argument Rescheduling.** If a party seeks to reschedule an oral argument, the party must, before contacting the court, obtain the approval of all other parties as well as three mutually convenient alternative dates and times. The request must state whether the parties prefer the oral argument to be held by remote means or in person. All rescheduling requests must be for good cause and must be submitted to the court in writing no later than 10 days prior to the oral argument. The court may deny the request if good cause is not shown.

**B(3) Trial and Mediation Rescheduling.** Requests to reschedule mediation and trial proceedings that are made no later than 30 days before the proceeding will be granted only for good cause shown. Requests made later than 30 days before the proceeding may be granted in exceptional circumstances.

## **RULE 9 DISCOVERY**

**A Generally.** A party must make available for copying or furnish a legible physical or electronic copy of any relevant documents requested in writing by another party. The Regular Division discovery rules, TCR 36 through TCR 46, will apply only when the court so orders.

### **B Motion to Compel.**

**B(1) Documents.** If a party is unable to obtain discoverable items within a reasonable time after requesting them in writing from another party, the moving party may request an order from the court compelling the production of those items. In its motion to compel, the moving

party must specify the items it seeks to discover, provide reasons for the request, and detail its prior attempt to obtain the requested items.

**B(2) Site Inspection.** A party may request from the court an order compelling a site inspection. Before filing a motion to compel a site inspection, the requesting party must make a written request for a site inspection to the other party and submit a copy of the written request to the court with the motion.

**C Sanctions.** The court may sanction any party withholding information, including exclusion of the information from future proceedings, or any other measure the court considers appropriate.

## **RULE 10 MEDIATION**

**A Assignment to Mediation.** A party to the appeal may request mediation or the court on its own motion may assign the matter to mediation. The court will consider an appeal appropriate for mediation only where all parties agree to participate. The court will set the date and time of the mediation. Mediation will be set as soon as possible in order to reduce the financial impact of a lengthy appeal process.

**B Responsibilities of Mediating Parties.** A magistrate acting as mediator will ask the parties to submit position papers to the mediator. Premediation position papers are exempt from mandatory electronic filing requirements and must be filed conventionally. An individual participating in mediation, whether a party or a representative, must have authority to settle all issues. Failure to appear at a scheduled mediation may cause a party to be sanctioned.

**C Confidentiality.** In general, statements made during mediation are confidential. If a state agency is a party to the mediation, statements may only be confidential to the extent provided by statute or agency rules. Statements of fact(s) already known, or of matters that are independently discoverable, for example, matters of public record, are not treated as confidential. A magistrate acting as a mediator will not serve as the trial magistrate in that same appeal.

## **RULE 11 EVIDENCE; TRIAL PROCEDURE**

**A Presentation of Evidence.** Any evidence the parties want considered must be filed with the court and exchanged with all other parties as an exhibit even if it was already presented in a prior administrative hearing or submitted with an earlier pleading or document. *See* TCR-MD 12 for the exchange of evidence requirements.

**B Testimony and Trial Procedure.** Except where otherwise provided in these rules, the Magistrate Division generally follows the testimony and trial procedure guidelines stated in Tax Court Rules 57, 58, 60, and 61. Pretrial motions and responses are governed by TCR-MD 7. Remote testimony at an in-person trial may be permitted with leave of the court. Requests for remote testimony are due 30 days before trial if opposed, or 14 days before trial if unopposed.

**C Return of Evidence.** Written or tangible evidence will not be returned unless requested by the submitting party. After final disposition of the case, a notice will be sent to the parties stating that all exhibits will be disposed of by the court unless they are retrieved within 30 days. At a party's timely written request, the court will return up to 200 pages of exhibits by mail. Exhibits that exceed 200 pages must be retrieved at the time and expense of the requesting party.

## **RULE 12 EXHIBITS**

**A Exhibits: Definition.** Exhibits are documents or other items that will be offered as evidence in support of a party's case. Exhibits include, but are not limited to, writings, reports, notes, graphs, pictures, photographs, documents, maps, receipts, records, diaries, minutes, ledgers, returns, calculations, articles, papers, data, field notes, work papers, and tests.

**A(1) Database Disclosure.** If an appraiser relies on a computer database to form an opinion of value of the property that is the subject of the appeal, the appraiser must disclose the use of that database to all parties at or before the time for exchanging exhibits. If the database is not freely available to the general public or readily available for commercial purchase or subscription, the party making use of the database must provide, as part of the exhibit exchange, the portions of the database relied on in forming the appraiser's value opinion. For purposes of this rule, an appraiser is any witness, other than the owner of the property at issue, whose testimony or work product is offered to establish the valuation of the property at issue.

**B Marking and Binding of Conventionally Filed Exhibits.** Each document, report, or other paper or item is a separate exhibit. The parties have the responsibility of organizing, binding, and marking their exhibits. Exhibits filed by mail or in person must be securely bound, for example with a staple or within a binder, and the case number must appear on the first page or on the binder cover. All exhibits must be marked as follows:

**B(1)** Plaintiff's exhibits must be marked numerically. Each exhibit should be given its own number (1, 2, 3); if the exhibit has multiple pages the labeling should include page numbers. (*E.g.*, Ex 1, p1 of 3; Ex 1, p2 of 3; Ex 1, p3 of 3; etc.)

**B(2)** Defendant's exhibits must be marked alphabetically. Each exhibit should be given its own letter (A, B, C); if the exhibit has multiple pages the labeling should include page numbers. (*E.g.*, Ex A, p1 of 3; Ex A, p2 of 2; Ex A, p3 of 3; etc.)

**B(3)** Intervenor's exhibits must be marked numerically with a capital "I" in front of the number. Each exhibit should be given its own number (I-1, I-2, I-3); if the exhibit has multiple pages the labeling should include page numbers. (*E.g.* Ex I-1, p1 of 3; Ex I-1, p2 of 3; Ex I-1, p3 of 3; etc.)

**C Exchange and Filing of Exhibits.** The early exchange of information is encouraged. Each party must provide the court and all other parties with copies of all exhibits to be

introduced into evidence in support of that party's case. The court will not treat exhibits as filed unless they are correctly labeled as required by this rule and proof of service on all other parties is provided.

**C(1) Time of Exchange; Time and Manner of Filing.**

**C(1)(a) Time for Filing.** Unless otherwise set by the court, all exhibits must be either postmarked at least 14 days before the trial date or received by the court and all other parties at least 10 days before the trial date. The tenth day ends at 5:00 p.m. local time of the recipient. If the tenth day falls on a legal holiday or weekend, the next business day following the legal holiday or weekend will be considered the tenth day. For purposes of this rule, a legal holiday is defined in ORS 187.010 and ORS 187.020.

**C(1)(b) Manner of Filing.** Notwithstanding TCR-MD 1 A(3) adopting UTCR 21, and UTCR 21.070(p), exhibits may be filed with the court by OJD electronic filing, by mail or in person, by secure file transfer, or other method as determined by the magistrate. Exhibits filed via OJD electronic filing must otherwise comply with the provisions of UTCR 21.

**C(1)(c) Rebuttal Exhibits.** Exhibits submitted as rebuttal evidence do not need to be exchanged pursuant to the deadlines stated in TCR-MD 12.2 B(1)(a). In a trial held by remote means, rebuttal exhibits exchanged with opposing parties and submitted to the court by 5:00 p.m. prior to the date of trial will be timely. Rebuttal exhibits submitted after the deadline may be admitted at the magistrate's discretion.

**D Sanctions.** The court may exclude any evidence received after the time of exchange, sanction any party who withholds information, or use any other measure the court considers appropriate.

**RULE 13  
MOTIONS FOR SUMMARY JUDGMENT**

**A When a Motion for Summary Judgment May Be Filed.** A motion for summary judgment may not be filed without leave of the magistrate. Leave may be obtained in one of two ways: by request at a case management conference or by filing a joint motion with a proposed briefing schedule.

**B Regular Division Rules Apply.** The court may apply TCR 47 to motions for summary judgment, to the extent relevant.

**RULE 14  
CONDUCT AND DECORUM**

The proceedings and participants are at all times subject to the direction and authority of the court. All persons are to treat the court and each other with respect and courtesy. The magistrate is addressed as "Your Honor," "Magistrate," or "Judge."

## **RULE 15 RECORDING**

**A Court Recordings.** Proceedings before the court are not formally recorded by the court, either electronically or stenographically. ORS 305.430. The court may record proceedings for its own use. Such recordings are not retained beyond their usefulness to the court.

**A(1) Requesting Recordings.** A recording retained by the court may be disclosed after the court receives a written request and payment of the applicable fees.

**A(2) Protected Recordings.** The court will protect from disclosure any recording or any part of a recording that state or federal law prohibits the court from disclosing; state law exempts from disclosure; the court has sealed; or a protective order restricts one or more of the parties from disclosing.

**B Party Recordings.** Any party may record proceedings. If a party decides to record a proceeding, either stenographically or electronically, that party must give written notice no later than 10 days before the proceeding to the court and all other parties and must provide a copy of the recording to the court within 14 days of receiving the recording.

## **RULE 16 ALLOWANCE AND AWARD OF COSTS AND DISBURSEMENTS**

**A Definition of Costs and Disbursements.** “Costs and disbursements” are reasonable and necessary expenses incurred in the prosecution or defense of an action other than for legal services, and include the filing fee; the statutory fees for witnesses; the necessary expense of copying of any public record, book, or document used as evidence in the trial; and any other expense specifically allowed by agreement, by these rules, by TCR 68 A(2), or by other rule or statute.

**B Allowance of Costs and Disbursements.** In any action, costs and disbursements may be allowed to the prevailing party, unless these rules or other rule or statute direct that in the particular case costs and disbursements will not be allowed to the prevailing party or will be allowed to some other party, or unless the court otherwise directs.

### **C Procedure for Seeking Costs and Disbursements.**

**C(1) Request for Costs and Disbursements.** A party may request costs and disbursements by filing the court’s form entitled “Statement for Costs and Disbursements.”<sup>9</sup> Unless otherwise ordered by the court, the form must be filed within 14 days after a decision is entered. The court will not award costs and disbursements other than the filing fee unless the court’s form “Statement for Costs and Disbursements” is filed with appropriate proof attached.

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<sup>9</sup> The form can be found on the court’s website: <https://www.courts.oregon.gov/forms/Documents/TAX-StatementForCostsAndDisbursementsMagDiv.pdf>.

## **C(2) Objections and Responses.**

**C(2)(a) Objections.** A party may file an objection within 14 days after the date of service of a statement of costs and disbursements or as otherwise allowed by the court. The objection must be specific and timely provided to all parties.

**C(2)(b) Responses.** The party seeking costs and disbursements may file a response to an objection. The response must be submitted no later than 10 days after the date of service of the objection and timely provided to all parties.

**C(3) Hearing.** At the discretion of the court, a hearing may be held to consider issues and evidence related to the request for costs and disbursements. No other issues or evidence will be considered at the hearing.

## **RULE 17 DECISIONS**

When a case is ready to be decided, the court takes it under advisement and issues a written decision.

## **RULE 18 CORRECTION; RECONSIDERATION**

### **A Correction of Clerical Mistakes.**

**A(1) Definition of Clerical Mistake.** The correction of clerical mistakes, includes, but is not limited to, corrections of typographical errors, arithmetic, or copying errors.

**A(2) Clerical Mistake Correction; How Made.** The court may correct clerical mistakes or omissions at any time on its own motion. Within a reasonable time, any party may seek to correct a clerical mistake or omission. The request must be made by filing a motion. *CAUTION – A request based on this subsection should not be considered as an alternative to appeal. See TCR-MD 19.*

**B Correction of Other Errors.** Within a reasonable time, any party may request relief from an order, decision, or judgment for reasons of mutual mistake, inadvertence, excusable neglect, or misconduct of another party. The request must be made by filing a motion. *CAUTION – A request based on this subsection should not be considered as an alternative to appeal. See TCR-MD 19.*

**C Reconsideration.** Following issuance of a decision, or judgment, the court will not accept motions for reconsideration or to reopen the record; therefore, the provisions of TCR 64 are inapplicable in the Magistrate Division.

## RULE 19 APPEALS

**A Appealable Acts.** Decisions entered by the Magistrate Division may be appealed to the Regular Division. ORS 305.501(5). The grant or denial of a motion for a protective order may be appealed to the Regular Division. ORS 305.430(4).

### **B Method of Appeal.**

**B(1) Appeals of Decisions.** The appealing party must, within 60 days after the date of entry of the decision, file a complaint in the Regular Division. A copy of the Magistrate Division decision must be attached to the Regular Division complaint. *See* TCR 1 B(1).

**B(2) Appeals of the Grant or Denial of Protective Orders.** The appealing party must, within 60 days of the grant or denial of a motion for a protective order, file a protective order petition in the Regular Division. The petition must include the required fee. *See* TCR 1 E. A copy of the petition must be submitted to the Magistrate Division. Once a protective order petition is filed, proceedings in the Magistrate Division will be suspended until the Regular Division issues an order. *See* TCR 1 B(2).

## RULE 20 JUDGMENTS

**A Judgment of Dismissal.** The court may issue a judgment of dismissal in response to a plaintiff's notice of dismissal made pursuant to TCR-MD 6 F if no other issues are pending.

**B Judgment of Stipulation.** The court may issue a judgment of stipulation when the parties file a signed stipulated agreement or make an oral stipulated agreement during a court proceeding. The court's judgment of stipulation will not include an award for costs and disbursements unless stated in the signed stipulated agreement or included in the parties' oral stipulated agreement.

**C Judgment from Decision.** The court will enter a judgment consistent with the decision unless an appeal is filed with the Regular Division no later than 60 days after the date of entry of the court's decision.

**D Appeal.** A judgment issued by the Magistrate Division is not appealable.

## RULE 21 ENFORCEMENT; SANCTIONS

**A Enforcement; Sanctions.** The court may enforce any decision, order, judgment, or other statement directing a party to perform a specific act by imposing sanctions on the party refusing or neglecting to comply. Sanctions may include, but are not limited to, dismissal of the case, placing the noncompliant party in default, and sanctions for contempt as authorized by statute.

**B Attorney Fees as Sanction.** Pursuant to ORS 20.105, a prevailing party may request attorney fees where the opposing party has willfully disobeyed a court order or asserted a claim, defense or ground for appeal that lacked an objectively reasonable basis. A requesting party must file a statement of attorney fees in the form indicated by TCR 68 C(4) no later than 14 days after entry of a decision. The court follows TCR 68 except to the extent it conflicts with these rules.<sup>10</sup> The court may award or deny attorney fees in a separately appealable supplemental decision. A supplemental decision on attorney fees must be appealed within 60 days as provided in TCR-MD 19 B(1). *CAUTION – Proceedings on attorney fees do not extend the 60-day period for appealing a decision on the merits.*

**RULE 22**  
**MEDIA COVERAGE OF COURT PROCEEDINGS**

The Magistrate Division will follow TCR 3, applying UTCR 3.180.

The foregoing Rules of Procedure of the Oregon Tax Court, Magistrate Division, are hereby promulgated effective beginning January 1, 2026.

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<sup>10</sup> This rule does not extend the period for requesting costs and disbursements under TCR-MD 16.