In the Matter of Extending Statutory Time Periods and Time Requirements in Certain Tax Appeals	)	CHIEF JUSTICE ORDER No. 20-027
	)	ORDER EXTENDING STATUTORY TIME PERIODS AND TIME REQUIREMENT IN CERTAIN TAX APPEALS

I HEREBY FIND THAT:

1. ORS 1.002 provides that:

   a. The Chief Justice of the Oregon Supreme Court is the administrative head of the judicial department of government in this state; shall exercise administrative authority and supervision over the courts of this state consistent with applicable provisions of law and the Oregon Rules of Civil Procedure (ORCP); and, to facilitate exercise of that administrative authority and supervision, may make rules and issue orders as appropriate or take any other action appropriate to perform the functions of the office of Chief Justice; and

   b. The Chief Justice may delegate the exercise of any powers specified in ORS 1.002 to the Presiding Judge of a court.

2. ORS 1.171(4) provides that a Presiding Judge may delegate the exercise of any of the administrative powers of the Presiding Judge to another judge of the court or to the trial court administrator.

3. On March 8, 2020, Governor Kate Brown signed Executive Order 20-03, which declared a state of emergency because of the threat that the COVID-19 coronavirus posed to public health and safety (hereafter, "COVID-19 state of emergency"). On June 30, 2020, Governor Brown signed Executive Order 20-30, which extended Executive Order 20-03 and the declaration of the COVID-19 state of emergency.

4. On March 23, 2020, Governor Brown signed Executive Order 20-12, which ordered Oregonians to "Stay Home, Save Lives," including, to the maximum extent possible, staying at home or at their place of residence and otherwise observing social distancing that provides a distance of at least 6 feet between individuals. On May 14, 2020, Governor Brown signed Executive Order 20-25, which directed a phased reopening of the State of Oregon.

5. On March 27, 2020, I issued Amended Chief Justice Order 20-006, which imposed amended Level 3 restrictions on operations due to the spread of the COVID-19 virus and Governor Kate Brown's March 8, 2020, declaration of an emergency and her issuance of Executive Order 20-12. On May 15, 2020, I issued Chief Justice Order 20-016, which imposed updated Level 3 restrictions, as well as Level 2 restrictions, on court operations in light of the Governor's Executive Order 20-25 and Oregon's phased reopening.

6. The Oregon Legislative Assembly has enacted Oregon Laws 2020, chapter 12, section 6, which became effective on June 30, 2020. That legislation authorizes the Chief Justice to take certain actions, described in paragraph 7 of my findings below, during the COVID-19 state of emergency and continuing for 60 days after the declaration of that

state of emergency or any extension is no longer in effect. Executive Order 20-03, described in paragraph 3 of these findings, declared a COVID-19 state of emergency within the meaning of Oregon Laws 2020, chapter 12, and Executive Order 20-30, also described in paragraph 3, extended that state of emergency.

7. Section 6(1)(a)(B) of Oregon Laws 2020, chapter 12, provides that, during any COVID-19 state of emergency and continuing for 60 days after the declaration of that state of emergency or any extension is no longer in effect, and upon a finding of good cause, the Chief Justice may extend or suspend any time period or time requirement established by statute or rule that applies to the initiation of an appeal to the Magistrate Division of the Oregon Tax Court or an appeal from the Magistrate Division to the Regular Division, or applies in any case, action, or proceeding after it is initiated in the Tax Court. Section 6(1)(b) of Oregon Laws 2020, chapter 12, further provides that the Chief Justice may extend or suspend a time period or time requirement notwithstanding the fact that the date of the time period or time requirement has already passed as of the effective date of Oregon Laws 2020, chapter 12, section 6.

8. For the reasons given by Governor Brown in declaring a COVID-19 state of emergency in Executive Order 20-03, and in extending that state of emergency in Executive Order 20-25, and also for the reasons given in Executive Order 20-12, I find that good cause, as that term is used in section 6(1)(a) of Oregon Laws 2020, chapter 12, exists to extend statutory time periods and time requirements in certain tax appeals, as provided below.

I HEREBY ORDER THAT, pursuant to ORS 1.002 and Oregon Laws 2020, chapter 12, section 6:

1. This order applies to cases subject to the jurisdiction of the Oregon Tax Court and both extends and provides authority to extend statutory time periods and time requirements during the COVID-19 state of emergency for any appeal, case, or proceeding described in paragraph 7 of my findings, and continuing for 60 days after the declaration of that state of emergency or any extension is no longer in effect.

2. Paragraph 3 of this order applies to the initiation of:

    a. Any appeal to the Magistrate Division subject to the time periods or time requirements imposed by ORS 305.280;

    b. Any other appeal to the Magistrate Division under any statute that imposes a time limitation or time requirement for the commencement of the appeal, including but not limited to ORS 305.403, ORS 305.265(10)(d), or ORS chapter 323; or

    c. Any appeal of a Magistrate Division decision to the Regular Division subject to the time periods or time requirements imposed by ORS 305.501(5)(a) and (7).

3. In the Oregon Tax Court, for any time period or time requirement limiting the period for commencing appeals described in paragraph 2 of this order:

    a. All time periods and time requirements are extended during the COVID-19 state of emergency and continuing for 60 days after the declaration of that state of emergency or any extension is no longer in effect.

b. If a party failed to comply with a time period or time requirement described in subparagraph 3.a. of this order before the effective date of this order, but on or after March 8, 2020, then that time period or time requirement is extended as to that party as described in subparagraph 3.a., and the court shall not impose a consequence for such failure to comply.

4. In the Oregon Tax Court, after the initiation of any case, action, or proceeding, the following apply:

a. To any extent not already authorized, for statutory time periods and time requirements that apply post-case-initiation, the Tax Court Judge may extend any such period or requirement that applies during the COVID-19 state of emergency and continuing for 60 days after the declaration of that state of emergency or any extension is no longer in effect, including by holding cases in abeyance. The Tax Court Judge may order such an extension as to any category of case, action, or proceeding, or any particular case, action, or proceeding.

b. Exception on motion of a party

(1) If the Tax Court Judge extends a statutory time period or time requirement under subparagraph 4.a. of this order, a party to the case, action, or proceeding may file a motion requesting that the Tax Court Judge impose a reasonable time period or time requirement in lieu of the extension under subparagraph 4.a.

(2) After the parties have had an opportunity to be heard, the Tax Court Judge may impose a reasonable time period or time requirement, upon a determination of a need to proceed, imminent harm, or other good cause. The reasonable amount of time shall not be less than the time period or time requirement imposed by statute or Tax Court Rule as determined without regard to this order.

5. The Tax Court Judge may delegate authority to take actions under this order.

6. This order takes effect immediately. The authority granted by this order terminates 60 days after the declaration of the COVID-19 state of emergency or any extension is no longer in effect, or on further Chief Justice order, whichever first occurs.

Dated this 21st day of July, 2020.

Martha L. Walters
Chief Justice