

Oregon State Bar Judicial Voters Guide 2024

1) Full name:

Robert Manicke

2) Campaign web site (if applicable):

None

3) List college and law school attended, including dates of attendance, degrees.

BA, Willamette University, *cum laude* (1984)

JD, University of Illinois, *summa cum laude* (1992)

4) List employment since graduation from law school, including years employed, your position and the nature of the practice or activity.

**1992-95 Associate, Pillsbury Madison & Sutro, San Francisco.
Practiced tax law**

**1995-2017 Associate and Partner, Stoel Rives LLP, Portland.
Practiced tax law, primarily state and local tax**

5) List state and federal bars, courts and administrative bodies to which you are presently admitted and the date of admission. If desired, list previous admissions.

Since 1992 admitted to State Bar of California (inactive since 2018)

Since 1995 admitted to Oregon State Bar (active)

Since 2005 admitted to Washington State Bar (inactive since 2018)

2014-2019 admitted to Idaho State Bar (resigned 2019)

6) If desired, list publications and/or articles you have authored.

**"A Tax Deduction for Restitutionary Payments?" University of Illinois
Law Review 1992**

**"Federalism in State Taxation" Willamette University Law Review
2018**

7) List community, teaching (Continuing Legal Education or otherwise) or civic activities.

Before taking the bench, I held leadership roles with the German International School (board member twelve years), the Portland Symphonic Girlchoir (board member three years), the former Oregon Business Association (six years, including several years as committee chair), and the Oregon Consular Corps and Scholarship Fund (officer positions four years). I volunteered as Honorary Consul for Germany (five years), helping Oregonians and visitors with family and business connections to Germany. I continue to serve as emeritus member of the Oregon Consular Corps, a civic organization.

8) Prior to your becoming a judge, what was the general character of your legal practice? Where appropriate indicate any legal areas in which you concentrated.

A major focus of my practice was litigating state and local tax cases in the Oregon Tax Court and in other Western states where I was admitted to the bar. I also advised businesses, individuals, nonprofits, and state and local government entities on a range of tax matters, including tax aspects of transactions, state tax incentives, and employment taxes. I regularly drafted tax legislation on behalf of clients.

9) List your judicial experience, including as a pro tem, and/or service on an administrative tribunal, or justice, municipal, tax, circuit, or appellate court.

Since January 2018 I have served full time as the sole judge of the Oregon Tax Court. As time has allowed, since 2020 I also have heard civil summary judgment motions in Clackamas County Circuit Court on pro tem appointments.

10) Describe the general character of your judicial work over the past five years. Indicate the nature of the cases over which you preside, any specialty courts or court programs, and any legal areas in which you concentrate.

As the Tax Court Judge, I handle a range of cases involving state taxes: property tax, income tax, estate tax, and various excise taxes. Some cases involve substantial dollar amounts, with sophisticated attorneys on both sides. However, a significant number of cases involve self-represented taxpayers. Novel issues and cases of first impression arise often. My goal is to ensure that all parties have access to an impartial judge familiar with Oregon's tax laws.

11) Describe any judicial experience in appellate courts not included above.

None

12) Describe any experience serving as an arbitrator or mediator.

None

13) List any bar association memberships. Where appropriate, list officer positions, committee assignments or other notable work.

I chaired the Laws Committee of the OSB taxation section from 2007 to 2017, working with lawyers, CPAs, and the Department of Revenue to improve Oregon tax laws, rules, and procedures. I served in all officer positions in the Taxation Section; as chair in 2013, I led changes that increased transparency in Section-wide elections.

I also am a member of the American Bar Association tax section, the American College of Tax Counsel, and the International Association of Tax Judges.

14) Describe any bar association or judicial department committees, task forces, or special projects in which you have been involved.

I have enjoyed the opportunity as Tax Court Judge to propose and/or work on several bills in the Oregon Legislature to improve access to justice in tax matters. These include reducing the filing fee in the Tax Court's Magistrate Division from \$281 to \$50 (HB 2178 in 2021), and expanding the Tax Court's jurisdiction to include appeals of taxes imposed by local governments (HB 2576 in 2023; SB 1526 in 2024).

15) Have you ever been convicted of or pleaded guilty to a violation of any federal, state, county or municipal law, regulation or ordinance? If so, please give details. Do not include parking offenses or traffic violations for which a fine of less than \$500 was imposed.

No.

16) Have you ever been the subject of a formal disciplinary proceeding as an attorney or judge? If so, please give the particulars and the result. *Include formal proceedings only.*

No.

17) What attracted you to a judicial career?

In 1961, Oregon became the first state in the nation to create a specialized, judicial-branch court for state tax matters. Ever since, the court has been a national leader advancing state tax law through its many published decisions. The creation of the court's Magistrate Division in 1995 was an innovation that ensures access to justice without the required formality of a court of record. As an Oregon tax lawyer, the opportunity to serve as judge in this institution is a rare privilege.

18) Briefly describe your philosophy of the judicial role, the qualities that are most important for the role, and the greatest challenges to the role.

When I took the bench in 2018, I worked with the magistrates and staff of our court to develop a mission statement focused on three values: access to justice, impartiality, and accuracy in our decisions. It is both a joy and a challenge to uphold each of these values in every case and for every party.

19) Briefly describe a case, or a legal issue on which you worked, of which you are particularly proud, or which is reflective of your legal ability, work ethic, judicial philosophy, or temperament.

I strive to do my best in each case, and I invite you to sample my work for yourself. More than 80 of my orders, decisions, and opinions are available at <https://www.courts.oregon.gov/publications/tax/Pages/tax-regular.aspx>.

20) Briefly describe an issue, related to Oregon's justice system, that is of particular interest or concern to you, or that you have interest in working toward improving.

I believe that our specialized court strengthens the integrity of our state's tax system, on which all the other functions of government depend. I am deeply committed to ensuring access to our court, preserving our impartiality, and building and maintaining our expertise and competence.

21) Briefly describe a legal figure (personal, fictional or historical), whom you admire and why.

I am grateful for the analytical frameworks that the Oregon appellate courts have provided in recent decades as guidance to trial courts. I appreciate Justice Landau's work on statutory interpretation, especially his articles and his work as a speaker and teacher.

22) State any other information that you regard as pertinent to your candidacy.

N/A