**SUPERIOR COURT OF THE DISTRICT OF COLUMBIA**

**Notice of Proposed Amendments to**
**Rules of Procedure of the Tax Division**

The District of Columbia Superior Court Rules Committee recently completed review of proposed amendments to Rules 1 and 3 through 14 of the Superior Court Rules of Procedure of the Tax Division, as well as proposed new Tax Rules 4-I, 6-I, and 13-I. The Rules Committee will recommend to the Superior Court Board of Judges that the amendments and new rules be approved and adopted unless, after consideration of comments from the Bar and the general public, the proposed amendments are withdrawn or modified.

Written comments must be submitted by 5:00 pm ET on July 29, 2025. Comments should be addressed to Chair, Superior Court Rules Committee and submitted by email to OfficeGeneralCounsel@dccsystem.gov or mailed to:

Office of General Counsel
Attention: Superior Court Rules Committee
District of Columbia Courts
500 Indiana Avenue, N.W., Room C620
Washington, D.C. 20001

All comments submitted in response to this notice will be available to the public. New language is underlined, and deleted language is stricken through.

**Rule 1. ~~Location, Address, and~~ Title, Scope, and Purpose; Business Hours; Representation**

(a) ~~Address. The location of and mailing address for the Office of the Tax Division of the Superior Court of the District of Columbia is: Tax Division, Superior Court of the District of Columbia, 500 Indiana Avenue, N.W., Washington, D.C. 20001~~TITLE, SCOPE, AND PURPOSE. These rules may be known as the Rules of Procedure of the Tax Division and may be cited as "Super. Ct. Tax. R. ." The rules govern the procedure in all actions and proceedings in the Tax Division of the Superior Court of the District of Columbia. They should be construed, administered, and employed by the court and the parties to secure the just, speedy, and inexpensive determination of every action and proceeding.

(b) ~~Business hours~~BUSINESS HOURS. Except on legal holidays, the ~~Office of the Deputy Clerk of the Superior Court for the~~ Tax Division ~~shall~~ must be open ~~for~~ during normal business hours as set by the Chief Judge. When practicable, those hours will comport with the hours of operation posted on the Superior Court's website.~~Monday through Friday from 9:00 a.m. to 4:00 p.m.~~

(c) REPRESENTATION.

(1) *Individuals*. An individual taxpayer may be self-represented or represented by counsel.

(2) *Corporations, Limited Liability Companies, Partnerships, Joint Ventures, Associations, Trusts, or Estates*. A corporation, limited liability company, partnership, joint venture, association, trust, or estate must appear through a member in good standing of the District of Columbia Bar.

COMMENT TO 2025 AMENDMENTS

Section (a) has been amended consistent with other Superior Court rules to delete the location and mailing address of the Tax Division, which is posted on the Superior Court's website and may be subject to change in case of emergency or otherwise. Section (a) also has been amended to state the title, scope, and purpose of the tax rules. Section (b) has been amended consistent with the 2017 amendments to Civil Rule 77 to allow some flexibility for the Chief Judge to change the Tax Division's hours of operation in case of emergency or otherwise. New section (c) replaces former Rule 3(b) and requires that limited liability companies, partnerships, joint ventures, associations, trusts, and estates must appear through counsel. The rule also has been amended consistent with the general restyling of the Superior Court rules.

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**Rule 3. ~~Rules of~~ Applicability of Certain Superior Court Rules of Civil Procedure**

(a) ~~Applicable Civil Division Rules.~~ Except where ~~inappropriate or~~ inconsistent with these ~~R~~rules ~~of this Division,~~ or the nature of tax proceedings, the following Superior Court Rules of Civil Procedure are applicable to actions brought in the Tax Division ~~of the Court~~:

Civil Rules 5, 5-I, 5-II, 5-III, 5.1, 5.1-I, 5.2, 6, 6-I, 7, 7-I, 7.1, 8, 9-I, 10-I, 11, 12(b)-(i), 12-I, 13, 14, 15, 16-II, 17, 18, 19, 20, 21, 22, 23, 23-I, 23.2, 24, 25, 26, 27, 28, 28-I, 28-II, 29, 30, 31, 32, 33, 34, 35, 36, 37, 39-I, 39-II, 41, 42(a), 43, 43-I, 44, 44-I, 44.1, 45, 46, 53, 53-I, 53-II, 54, 54-I, 54-II, 55, 55-II, 56, 58, 59, 60, 61, 62, 62-II, 62.1, 63, 63-I, 65, 65.1, 66, 67, 67-I, 68, 77(b), 77(c)(2), 77(d), 79, 79-I, 80, 81(a)(5), 81(b), 81(d), 82, 83, 83-I, 86, 101, 104, 201, 202, 301, 302, 303, 304, 305, 306, and 309.

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|---|---|
| ~~Rule 5(e) (2) (A) - (C), (E) (H); 5(f)~~ | ~~(Service and filing of pleadings and other papers)~~ |
| ~~Rule 6~~ | ~~(Time)~~ |
| ~~Rule 6 I~~ | ~~(Continuous session of Court)~~ |
| ~~Rule 7-I~~ | ~~(Stipulations)~~ |
| ~~Rule 9-I(c) & (d)~~ | ~~(Verifications and affidavits)~~ |
| ~~Rule 11~~ | ~~(Signing of pleadings, motions, and other papers; sanctions)~~ |
| ~~Rule 12 I (k)~~ | ~~(Motions)~~ |
| ~~Rule 13~~ | ~~(Counterclaim and cross claim)~~ |
| ~~Rule 15~~ | ~~(Amended and supplemental pleadings)~~ |
| ~~Rule 16-II~~ | ~~(Failure to appear for conference)~~ |
| ~~Rule 17~~ | ~~(Parties plaintiff and defendant; capacity)~~ |
| ~~Rule 23, 23 I and 23.2~~ | ~~(Class actions)~~ |
| ~~Rule 24~~ | ~~(Intervention)~~ |
| ~~Rule 25~~ | ~~(Substitution of parties)~~ |
| ~~Rule 26-34 and 36-37~~ | ~~(Depositions and discovery)~~ |
| ~~Rule 28 I~~ | ~~(Depositions and outside forum jurisdiction)~~ |
| ~~Rule 39 I~~ | ~~(Appearance at trial)~~ |
| ~~Rule 39 II~~ | ~~(Number of counsel)~~ |
| ~~Rule 42(a)~~ | ~~(Consolidation)~~ |
| ~~Rule 43~~ | ~~(Evidence)~~ |
| ~~Rule 43 I~~ | ~~(Record made in regular course of business; photographic copies)~~ |
| ~~Rule 44~~ | ~~(Proof official record)~~ |
| ~~Rule 44-I~~ | ~~(Proof statutes, ordinances, and regulations)~~ |
| ~~Rule 44-I~~ | ~~(Determination of foreign law)~~ |
| ~~Rule 45~~ | ~~(Subpoena)~~ |
| ~~Rule 46~~ | ~~(Exceptions unnecessary)~~ |
| ~~Rule 53~~ | ~~(Masters)~~ |
| ~~Rule 53-I~~ | ~~(Auditor- Master Fees)~~ |
| ~~Rule 53-II~~ | ~~(Deposit for expenses)~~ |
| ~~Rule 54(a) & (b)~~ | ~~(Judgments)~~ |
| ~~Rule 54 II~~ | ~~(Waiver of costs)~~ |
| ~~Rule 56~~ | ~~(Summary judgment)~~ |

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| ~~Rule 60~~ | ~~(Relief from judgment or order)~~ |
| ~~Rule 61~~ | ~~(Harmless error)~~ |
| ~~Rule 62~~ | ~~(Stay of proceedings to enforce a judgment)~~ |
| ~~Rule 62-I~~ | ~~(Supersedeas bond~~ |
| ~~Rule 63~~ | ~~(Inability of a judge to proceed)~~ |
| ~~Rule 63-I~~ | ~~(Bias or prejudice of a judge)~~ |
| ~~Rule 65~~ | ~~(Injunctions)~~ |
| ~~Rule 65.1~~ | ~~(Security: Proceedings against sureties)~~ |
| ~~Rule 77(a), (b), & (d)~~ | ~~(Superior Court and Clerk)~~ |
| ~~Rule 79~~ | ~~(Books and records kept by clerk and entries therein)~~ |
| ~~Rule 79-I1~~ | ~~(Copies and custody of papers filed)~~ |
| ~~Rule 80~~ | ~~(Stenographer; stenographic report or transcript of evidence)~~ |
| ~~Rule 82~~ | ~~(Jurisdiction unaffected)~~ |
| ~~Rule 83-I~~ | ~~(Amendments of or additions to Superior Court Rules of Civil Procedure)~~ |
| ~~Rule 102~~ | ~~(Disciplinary proceedings against attorneys)~~ |
| ~~Rule 103~~ | ~~(Employees not to practice law)~~ |
| | |
| ~~Rule 201~~ | ~~(Recording of Court proceedings; release of transcripts)~~ |
| ~~Rule 202~~ | ~~(Fees)~~ |
| ~~Rule 203~~ | ~~(Free press-Fair trial)~~ |

(b) [Deleted]~~Personal representation. In civil proceedings, any individual taxpayer may appear pro se; no corporation shall appear as a petitioner except through a member in good standing of the District of Columbia Bar; and any partnership, joint venture, association, trust, estate, or receiver may appear by an authorized representative.~~

COMMENT TO 2025 AMENDMENTS

This rule has been amended to update the list of applicable civil rules incorporated by reference in section (a) in accordance with D.C. Code § 11-1203, which requires that the tax rules be consistent with the Superior Court's general rules of practice and procedure. For purposes of the tax rules, the terms complaint, plaintiff, and defendant as used in the civil rules mean petition, petitioner, and respondent, respectively. Conforming amendments have been made to other tax rules. Former section (b) addressing personal representation has been moved to new Tax Rule 1(c) and amended. The rule also has been reformatted and amended to conform with the general restyling of the Superior Court rules.

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**Rule 4. Form and Style of ~~Papers,~~ Filings ~~of Document~~, Fees**

(a) ~~Form and style~~FORM AND STYLE. Filings ~~shall~~must include a caption in the ~~form~~ manner shown in the applicable petition form maintained by the Tax Division under Rule 6(b), omitting all prefixes and titles (such as "Mrs.", "Dr.", etc.). A docket number ~~shall~~must be placed on all documents filed in the proceedings after the petition and ~~shall~~must be referred to in all papers in the proceedings. The name of any estate, trust, or other beneficiary for whom petitioner may act ~~shall~~must precede petitioner's name, e.g., "Estate of John Doe, deceased, Richard Roe, ~~Executor~~Personal Representative." All papers filed by or on behalf of a party ~~shall~~must set forth the name, full residence address, ~~and~~ telephone number, and email address of the party~~, unless that party is represented by counsel~~. In addition, if a party is represented by counsel, all pleadings or other papers ~~shall~~must set forth the name, office address, telephone number, ~~e-mail~~email address, and Bar number of the attorney. The names, addresses, ~~and~~ telephone numbers, and email addresses ~~so shown shall~~provided will be conclusively deemed to be correct and current. It is the obligation of the attorney or unrepresented party whose address, telephone number or ~~e mail~~email address has ~~been~~ changed to immediately notify the ~~Clerk of the~~ Tax Division and all other attorneys and unrepresented parties named in the case of this change.

(b) ~~Filing~~FILING. The Superior Court is considered always open for filing any paper, issuing and returning process, making a motion, or entering an order. Documents must be filed as permitted or required by statute, Civil Rule 5(d)(3)-(7), or administrative order~~During business hours, documents shall be filed with the Deputy Clerk for the Tax Division. See also Civil Rule 77(a)~~.

(c) ~~Fees~~FEES. ~~The fee for filing a petition shall be $ 120 payable upon filing of the petition. In addition to the filing fee in civil tax cases, the Deputy Clerk shall assess costs or f~~Fees will be assessed upon filing according to the ~~civil~~ Civil Division fee schedule as prescribed in Civil Rule 202.

COMMENT TO 2025 AMENDMENTS

Section (a) has been amended to require that filings include an email address for the respective party or parties. Section (b) has been amended to reflect that the Superior Court is always considered open for filing purposes and that electronic filing is available under applicable court rules and administrative orders. Section (c) has been amended to clarify that fees are assessed according to the Civil Division's fee schedule and to delete the amount of the filing fee, which may be subject to change. The rule also has been amended to conform with the general restyling of the Superior Court rules.

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**Rule 4-I. Summons**

(a) CONTENTS; AMENDMENTS.

(1) *Contents*. A summons must:

(A) name the court and the parties;

(B) be directed to the respondent;

(C) state the name and address of the petitioner's attorney or—if unrepresented—of the petitioner;

(D) state the time within which the respondent must appear and defend;

(E) notify the respondent that a failure to appear and defend will result in a default judgment against the respondent for the relief demanded in the petition;

(F) be signed by the clerk; and

(G) bear the court's seal.

(2) *Amendments*. The court may permit a summons to be amended.

(3) *Service Outside the District of Columbia*. A summons should correspond as nearly as possible to the requirements of a statute or rule whenever service is made pursuant to a statute or rule that provides for service of a summons on a party not an inhabitant of or found within the District of Columbia.

(b) ISSUANCE. A prepared summons, with copies for each respondent named in the petition, must be delivered to the Tax Division at the time the petition is filed. If additional process is required, a prepared summons for the additional process must also be delivered to the Tax Division. On receipt and due notation, the Tax Division will return all but one copy of the summons to the petitioner or the petitioner's agent for service of process in accordance with Rule 4-I(c), recording on all copies the date of return to the petitioner or the petitioner's agent.

(c) SERVICE.

(1) *In General*. A summons must be served with a copy of the petition, any order under Rule 4-I(e)(3) permitting an alternative method of service, and any other order directed by the court to the parties at the time of filing. The petitioner is responsible for having the summons, petition, and any order directed by the court to the parties at the time of filing served within the time allowed by Rule 4-I(m) and must furnish the necessary copies to the person who makes service.

(2) *By Whom*. Any person who is at least 18 years of age and not a party may serve a summons and petition.

(3) [Omitted]

(4) *By Registered or Certified Mail*. Any respondent described in Rule 4-I(e), (f), (h), or (j) may be served by mailing a copy of the summons, petition, and any order directed by the court to the parties at the time of filing to the person to be served by registered or certified mail, return receipt requested.

(5) *By First-Class Mail with Notice and Acknowledgment*.

(A) *Requesting an Acknowledgment of Service.* Any respondent described in Rule 4-I(e), (f), or (h) may be served by mailing—by first-class mail, postage prepaid, to the person to be served:

(i) a copy of the summons, petition and any order directed by the court to the parties at the time of filing;

(ii) 2 copies of the Notice and Acknowledgment form maintained by the Tax Division or a form that is substantially similar in format and content to that form; and

(iii) a return envelope, postage prepaid, addressed to the sender.

(B) *Failure to Acknowledge Service.* Unless good cause is shown for not doing so, the court must order the party served to pay:

(i) the costs incurred in securing an alternative method of service authorized by this rule if the person served does not complete and return the Notice and Acknowledgment of receipt of the summons within 60 days after mailing; and

(ii) the reasonable expenses, including attorney's fees, of any motion required to collect those service expenses.

(6) *Manner of Conducting Service*. Service of process pursuant to Rule 4-I(c)(2) or (4), or acknowledgment of service pursuant to Rule 4-I(c)(5), may, at the petitioner's or the court's election, be attempted either concurrently or successively.

(7) *Emergency Declaration Authorizing Alternative Methods of Service.*

(A) *In general*. To the extent authorized by emergency order of the Chief Judge pursuant to D.C. Code § 11-947, service on any respondent described in Rule 4-I(e), (h)(1), and (j) may be effected using a method of service that is reasonably calculated to give actual notice of the action to the party to be served.

(B) *Diligent Efforts Not Required*. Unless otherwise ordered by the court, the serving party is not required to make diligent efforts to accomplish service by methods prescribed by Rule 4-I(e)(3)(C) in the event of an emergency declaration under Rule 4-I(c)(7)(A).

(C) *Proof of Service*. The proof of service filed by the serving party must establish that the alternative method used was reasonably calculated to give actual notice of the action to the party being served.

(d) [Omitted].

(e) SERVING AN INDIVIDUAL WITHIN THE UNITED STATES. Unless applicable law provides otherwise, an individual—other than a minor, an incompetent person, or a person whose acknowledgment has been filed—may be served anywhere in the United States by:

(1) following District of Columbia law, or the state law for serving a summons in an action brought in courts of general jurisdiction in the state where service is made; or

(2) doing any of the following:

(A) delivering a copy of the summons, petition, and any order directed by the court to the parties at the time of filing to the individual personally;

(B) leaving a copy of each at the individual's dwelling or usual place of abode with someone of suitable age and discretion who resides there; or

(C) delivering a copy of each to an agent authorized by appointment or by law to receive service of process.

(3) *Alternative Methods of Service*.

(A) *In General*. If the court determines that, after diligent effort, a party has been unable to accomplish service by a method prescribed in Rule 4-I(c) or (e)(1)-(2), the court may permit an alternative method of service that the court determines is reasonably calculated to give actual notice of the action to the party to be served.

(B) *Examples*. Alternative methods of service include:

(i) delivering a copy to the individual's employer by leaving it at the individual's place of employment with a clerk or other person in charge;

(ii) transmitting a copy to the individual by electronic mail if the serving party:

(a) shows that the party to be served used this method for successful communication within the past 6 months; and

(b) sends a copy, by first class mail, to the last-known business or residential address of the person to be served; or

(iii) any other manner that the court deems just and reasonable.

(C) *Proof of Diligent Efforts*. The party seeking to use an alternative method of service must file a motion with an affidavit specifying the diligent efforts to serve by methods prescribed in Rule 4-I(c) or (e)(1)-(2).

(D) *Proof of Service*. The court may specify how the party must prove that service was accomplished by the alternative method.

(4) *Posting Order of Publication on the Court's Website.* In a case where the court has authorized service by publication, and on a finding that the petitioner is unable to pay the cost of publishing without substantial financial hardship, the court may permit publication to be made by posting the order of publication on the court's website.

(f) SERVING AN INDIVIDUAL IN A FOREIGN COUNTRY. Unless applicable law provides otherwise, an individual—other than a minor, an incompetent person, or a person whose acknowledgment has been filed—may be served at a place not within the United States:

(1) by any internationally agreed means of service that is reasonably calculated to give notice, such as those authorized by the Hague Convention on the Service Abroad of Judicial and Extrajudicial Documents;

(2) if there is no internationally agreed means, or if an international agreement allows but does not specify other means, by a method that is reasonably calculated to give notice:

(A) as prescribed by the foreign country's law for service in that country in an action in its courts of general jurisdiction;

(B) as the foreign authority directs in response to a letter rogatory or letter of request; or

(C) unless prohibited by the foreign country's law, by:

(i) delivering a copy of the summons, petition, and any order directed by the court to the parties at the time of filing to the individual personally; or

(ii) using any form of mail that the Tax Division addresses and sends to the individual and that requires a signed receipt; or

(3) by other means not prohibited by international agreement, as the court orders.

(g) SERVING A MINOR OR AN INCOMPETENT PERSON. A minor or an incompetent person in the United States must be served by following District of Columbia law (D.C. Code §§ 13-332 and -333) or the state law for serving a summons or like process on such a respondent in an action brought in the courts of general jurisdiction of the state where service is made. A minor or an incompetent person who is not within the United States must be served in the manner prescribed by Rule 4-I(f)(2)(A), (f)(2)(B), or (f)(3).

(h) SERVING A CORPORATION, PARTNERSHIP, OR ASSOCIATION. Unless applicable law provides otherwise or the respondent's acknowledgment has been filed, a domestic or foreign corporation, or a partnership or other unincorporated association that is subject to suit under a common name, must be served:

(1) in the United States:

(A) in the manner prescribed by Rule 4-I(e)(1) for serving an individual; or

(B) by delivering a copy of the summons, petition, and any order directed by the court to the parties at the time of filing to an officer, a managing or general agent, or any other agent authorized by appointment or by law to receive service of process and—if the

agent is one authorized by statute and the statute so requires—by also mailing a copy of each to the respondent, or

(2) at a place not within the United States, in any manner prescribed by Rule 4-I(f) for serving an individual, except personal delivery under Rule 4-I(f)(2)(C)(i).

(i) [omitted]

(j) SERVING THE DISTRICT OF COLUMBIA.

(1) *In General*. A copy of the summons, petition, and any order directed by the court to the parties at the time of filing to the Mayor of the District of Columbia (or designee) and the Attorney General for the District of Columbia (or designee), must be served on The District of Columbia by:

(A) email to the email address designated by the Attorney General for this purpose and prescribed by court order;

(B) delivering pursuant to Rule 4-I(c)(2); or

(C) mailing pursuant to Rule 4-I(c)(4).

(2) *Designees*. The Mayor and the Attorney General may each designate an employee for receipt of service of process by filing a written notice with the Tax Division.

(3) *Service on a Nonparty*. In any action attacking the validity of an order of an agency or officer of the District of Columbia not made a party, a copy of the summons, petition, and any order directed by the court to the parties at the time of filing must also be delivered or mailed to the officer or agency.

(k) TERRITORIAL LIMITS OF EFFECTIVE SERVICE. Serving the summons, petition, and any order directed by the court to the parties at the time of filing or filing an acknowledgment of service establishes personal jurisdiction over a respondent:

(1) who is subject to the jurisdiction of this court;

(2) who is a party joined under Civil Rule 14 or 19 and is served at a place not more than 100 miles from the place of the hearing or trial; or

(3) when authorized by a federal or District of Columbia statute.

(*l*) PROVING SERVICE.

(1) *Affidavit Required*. Unless service is acknowledged, proof of service must be made to the court.

(A) *Service by Delivery*. If service is made by delivery pursuant to Rule 4-I(c)(2), the return of service must be made under oath and must specifically state:

(i) the caption and number of the case;

(ii) the process server's name, residential or business address, and the fact that he or she is 18 years of age or older;

(iii) the time and place when service was made;

(iv) the fact that the summons, petition, and any order directed by the court to the parties at the time of filing were delivered to the person served; and

(v) if service was made by delivery to a person other than the party named in the summons, then specific facts from which the court can determine that the person to whom process was delivered meets the appropriate qualifications for receipt of process set out in Rule 4-I(e)–(j).

(B) *Service by Registered or Certified Mail*. If service is made by registered or certified mail under Rule 4-I(c)(4), the return must be accompanied by the signed receipt attached to an affidavit which must specifically state:

(i) the caption and number of the case;

(ii) the name and address of the person who posted the registered or certified letter;

(iii) the fact that the letter contained the summons, petition, and any order directed by the court to the parties at the time of filing; and

(iv) if the return receipt does not purport to be signed by the party named in the summons, then specific facts from which the court can determine that the person who signed the receipt meets the appropriate qualifications for receipt of process set out in Rule 4-I(e)–(j).

(2) *Service Outside the United States*. Service not within the United States must be proved as follows:

(A) if made under Rule 4-I(f)(1), as provided in the applicable treaty or convention; or

(B) if made under Rule 4-I(f)(2) or (f)(3), by a receipt signed by the addressee, or by other evidence satisfying the court that the summons, petition, and any order directed by the court to the parties at the time of filing were delivered to the addressee.

(3) *Validity of Service; Amending Proof*. Failure to prove service does not affect the validity of service. The court may permit proof of service to be amended.

(m) TIME LIMIT FOR SERVICE.

(1) *Time Limit; Proof*.

(A) *In General*. Within 60 days of the filing of the petition or, if an order of publication has been issued, within 60 days from the return date specified in the order, the petitioner must file either an acknowledgment of service or proof of service of the summons, petition, and any order directed by the court to the parties at the time of filing. A separate acknowledgement or proof must be filed as to each respondent who has not responded to the petition.

(B) *Exceptions to Rule 4-I(m)(1)(A) for Service Outside of the United States*. When service is made under Rule 4-I(f), (h)(2), or (j), the plaintiff must follow the deadlines specified in the relevant statute, treaty, or other international law.

(2) *Motion for Extension of Time*. Prior to the expiration of any of the foregoing time periods, the petitioner may make a motion to extend the time for service. The motion must set forth in detail the efforts that have been made, and will be made in the future, to obtain service. The court, if the petitioner shows good cause, must extend the time for an appropriate period.

(3) *Service After Granting Extension of Time*. Along with the materials identified in Rule 4(c)(1), the petitioner must serve on the party to be served a copy of the order granting a motion for extension of time and notice of the new court date. Proof of service pursuant to Rule 4(*l*) must include, in addition to the materials identified in that rule, the order granting the motion for extension of time and notice of the new court date.

(4) *Dismissal*. With the exception of cases where service is made under Rule 4-I(f), (h)(2), or (j), or Civil Rule 54-II, the petitioner's failure to comply with the requirements of this rule will result in the dismissal without prejudice of the petition. The Tax Division will enter the dismissal and serve notice on all the parties.

COMMENTS TO 2025 AMENDMENTS

This new rule is substantially similar to Civil Rule 4 and complements the 2025 amendments to Tax Rule 3. The rule differs from Civil Rule 4 as necessary to conform to

proceedings in the Tax Division. For example, the terms petition, petitioner, and respondent are substituted for complaint, plaintiff, and defendant, respectively, as used in the civil rule. Section (j) addresses service of the summons and petition on the District of Columbia as applicable in civil tax actions before the Division, but excludes those provisions of the civil rule addressing service on other District agencies and officials or foreign, state, and local governments. Similarly, section (i) of Civil Rule 4 addressing service on the United States is omitted because it is not applicable.

**Rule 5.** [Deleted]~~**Service**~~

~~(a) Method. The petitioner shall serve a copy of a pleading (except the initial petition), motion, notice, or other document upon the respondent by mailing, electronic means, or delivery of such copy to counsel appearing for the District of Columbia, counsel for any other party, and any other person as ordered by the Court.~~

~~The respondent shall serve a copy of a pleading, motion, notice or other document upon the petitioner or any other party by mailing, electronic means, or delivery of such copy to the petitioner, any other party, or the attorney of record for petitioner or other party as provided in subsections (b) and (c) of this Rule.~~

~~Service by electronic means is complete on transmission; service by other consented means is complete when the person making service delivers the copy to the agency designated to make delivery. Service by electronic means is not effective if the party making service learns that the attempted service did not reach the person to be served.~~

~~(b) Attorney of record. Service upon any attorney of record shall be deemed service upon the party, but, where there is more than one attorney for a party, service shall be made only upon the party's attorney whose appearance was first entered of record, unless the first attorney of record, by writing served and filed, designates another attorney to receive service, in which event service shall be so made.~~

~~(c) No attorney of record. If a petitioner has no attorney of record, service shall be made upon the petitioner.~~

~~(d) Proof of service. Proof of service of papers required or permitted to be served (other than those for which a method of proof is prescribed elsewhere in these Rules or by statute) shall be filed before any action is to be taken thereon. The proof shall show the date and manner of service on the parties and may be by written acknowledgement thereof, by affidavit of the person making service or delivery, by certificate of a member of the Bar of this Court, or by other proof satisfactory to the Court. Failure to make such proof will not affect the validity thereof. The Court may at any time allow the proof to be amended or supplied, unless to do so would result in material prejudice to a party.~~

~~(e) Filing. All papers after the petition required to be served upon a party, other than motions, oppositions, proposed orders and points and authorities shall be filed with the Court either before service or within 5 days after service; however, the clerk shall not accept for filing deposition transcripts, interrogatories, requests for documents, requests for admission, and responses thereto except as set forth in the last sentence of this paragraph. The party serving such a discovery paper or noticing a deposition must, however, file with the Court a Certificate Regarding Discovery which shall indicate the title of the discovery paper served and the date on which it was served. The requesting party must retain the original discovery paper and must also retain personally, or make arrangements for the reporter to retain, in their original and unaltered form, any deposition transcripts which have been made at the party's request. Such discovery papers and deposition transcripts must be retained until the case is concluded in this Court, the time for noting an appeal or petitioning for a writ of certiorari has expired, and any such appeal or petition has been decided. Discovery papers and deposition transcripts may be filed, without leave of Court, if they are appended to a motion or opposition to which they are relevant and may otherwise be filed if so ordered by the Court *sua sponte* or pursuant to a motion.~~

COMMENT TO 2025 AMENDMENTS

Former Tax Rule 5, which addressed service of pleadings (except the initial petition), motions, notices, and other documents, has been deleted consistent with the 2025 amendments to Tax Rule 3. Parties must follow the applicable provisions of Civil Rule 5 and 5-I, as incorporated by Tax Rule 3, and any scheduling order entered by the court for serving pleadings and documents and for submitting proof of service thereof. (Service of the initial petition and summons are addressed in new Tax Rule 4-I.)

**Rule 6. The Petition: Contents~~, Service, and Docketing~~**

(a) ~~The petition~~THE PETITION.

(1) A civil proceeding is initiated by filing a petition with the Tax Division. ~~A party not filing under Civil Rule 5(e) shall file a signed original and two conformed copies of a petition.~~

(2) A petition not substantially in accordance with section (b) may be accepted by the Court, provided the filing fee is paid and such petition contains at least sufficient information to show the jurisdiction of the Court and the alleged errors of which the petitioner complains. Upon notification by the Court to do so, the petitioner ~~shall~~must file within such time as the Court ~~shall~~must direct an amended petition conforming substantially to section (b).

(b) ~~Contents~~CONTENTS.

(1) *In General*. The petition ~~shall~~ must be filed on the applicable petition form maintained by the Tax Division or on a form that is substantially similar in content and form to that form and ~~as follows:~~

~~SUPERIOR COURT OF THE DISTRICT OF COLUMBIA~~

~~TAX DIVISION~~

~~_____,~~ )
~~_____~~ )
~~Petitioner,~~ )
~~_____~~ )
~~v.~~ ) ~~TAX DOCKET NO. ……~~
~~_____~~ )
~~DISTRICT OF COLUMBIA,~~ )
~~_____~~ )
~~Respondent.~~ )

~~The petition shall~~must include ~~the following numbered paragraphs~~:

(~~1~~A) The petitioner's name and the address of the petitioner's principal office or residence.

(~~2~~B) The amount of tax in controversy, the nature of the tax, and the year(s) or the period(s) covered thereby.

(~~3~~C) In each case, the petitioner ~~shall~~must allege the facts relied upon to demonstrate that the jurisdictional requirements for the filing of petitions in the Tax Division have been met: In the case of a petitioner seeking review of an assessment of real property alleged to be exempt from taxation, the date of mailing of the denial of exemption; in all other cases, the date of payment of the amount owed (tax plus penalties and interest, if applicable), the date of the filing of a claim for refund, or the date of the mailing of the notice of disallowance of such claim, the date of the notice of deficiency assessment, or the date of the filing of an appeal with the ~~Board of Real Property Assessments and Appeals~~Real Property Tax Appeals Commission, and, in the case of a petition brought by the District of Columbia, the date or receipt of the written decision of the Real Property Tax Appeals Commission.

(4D) In separately lettered subparagraphs, clear and concise assignments of each and every error which the petitioner alleges to have been committed by the assessing authority.

(5E) In separately lettered subparagraphs, a clear and concise statement of facts upon which the petitioner relies as sustaining each assignment of error, except those assignments of error in respect of which the burden of proof is upon the respondent.

(6F) A prayer setting forth the relief sought by the petitioner.

(7G) The signature of petitioner or petitioner's counsel.

(2) The following additional information shallmust be appended to the petition and to each of the conformed copies:

(A) If the appeal is for redetermination of a deficiency, (i) a copy of the statement of taxes due or the notice of assessment, and notice of deficiency, if any, and (ii) if a statement of reasons has accompanied the notice of assessment or notice of deficiency, so much thereof as is material to the issues set out in the assignments of error; or

(B) If the appeal is from the denial of a claim for refund, a copy of the notice of the denial thereof.

(3) The petitioner may append to the petition such other statements or documents as are material.

(c) [Deleted].Service of the petition. The Clerk shall serve a copy of the petition upon the Attorney General for the District of Columbia and the Department of Finance and Revenue.

(d) [Deleted].Docketing of petition. Upon receipt of the petition by the Clerk, the case shall be entered upon the docket and assigned a number and the parties shall be notified thereof.

(e) [Deleted].Amendment. An amended petition may be filed with the Tax Division without leave of Court at any time before an answer is filed. Such amended petition shall conform to the requirements of Rule 4 and shall be served in accordance with Rule 5(a).

COMMENT TO 2025 AMENDMENTS

Subsection (a)(1) of the rule has been amended to delete the reference to Civil Rule 5(e) consistent with the 2025 amendments to Tax Rule 3. (Civil Rule 5(e) formerly addressed privacy requirements for filing pleadings and other papers which are now set forth in Civil Rule 5.2 and incorporated by Tax Rule 3.) Subsection (b)(1) has been amended to direct the petitioner to the applicable petition form maintained by the Tax Division on the Superior Court's website. Subsection (b)(1)(C) has been amended to update the name *Board of Real Property Assessments and Appeals* to the *Real Property Tax Appeals Commission*. In the event of a future name change, references to the *Real Property Tax Appeals Commission* in subsection (b)(1)(C) should be construed to refer to the successor agency, if practicable, until the rule is updated.

Former section (c) which addressed service of the petition has been deleted. Service of the summons and petition is addressed in new Tax Rule 4-I. Former sections (d) and (e) are deleted as redundant because the relevant Civil Rules 79 and 5, respectively, are already incorporated by Tax Rule 3. Cross references to other rules have been updated or deleted accordingly. Finally, the rule has been amended to conform with the general restyling of the Superior Court rules.

*****

**Rule 6-I. Assignment of Cases**

(a) IN GENERAL. New civil tax actions will be randomly assigned to judges in the Tax Division.

(b) SPECIAL ASSIGNMENTS. The Chief Judge may specially assign a civil tax action for all purposes to a specific calendar or a single judge. The Chief Judge may delegate to the Presiding Judge of the Tax Division the authority to make special assignment of cases to a judge currently assigned to the Tax Division.

(c) PROCEEDINGS AFTER ASSIGNMENT. All proceedings in a case after its assignment, including trial, will be scheduled and conducted by the judge assigned to the calendar or case.

(d) REASSIGNMENT. When a judge's assignment to the Tax Division is concluded, the Chief Judge or the Presiding Judge may designate the judge or judges to whom the cases on the calendar of the previous judge will be reassigned.

(e) [Omitted].

(f) RELATED CASES.

(1) "*Related Case" Defined*. Civil tax cases are deemed related when the earliest is still pending on the merits in the Superior Court and they:

(A) involve the same property (lot and square);

(B) involve common issues of fact;

(C) grow out of the same event or transaction; or

(D) involve common and unique issues of law, which appear to be of first impression in this jurisdiction.

(2) *Notification of Related Cases*. The parties must notify the clerk of the existence of related cases as follows:

(A) At the time of filing a civil tax case, the petitioner or the petitioner's attorney must indicate on a form provided by the Tax Division, the name, docket number and relationship of any related cases in the Superior Court or in the District of Columbia Court of Appeals. The petitioner must serve a copy of this form on the respondent with the initial petition. The respondent must serve a statement with the first responsive pleading either objecting to or concurring with the related case designation.

(B) When an attorney or party becomes aware of the existence of a related case, he or she must immediately notify, in writing, the judges on whose calendars the cases appear.

(g) REFILED CASES. If a case is refiled after it was dismissed, with or without prejudice, the Tax Division must reassign the case to the original calendar unless the Presiding Judge orders otherwise. A case is deemed refiled where a case is dismissed, with or without prejudice, and a second case is filed involving the same parties and relating to the same subject matter.

COMMENT TO 2025 AMENDMENTS

This is a new rule substantially similar to Civil Rule 40-I and is adopted to maximize the efficiency of dispositions of similarly situated matters before the Tax Division. The terms petition, petitioner, and respondent are substituted for complaint, plaintiff, and defendant, respectively, as used in the Civil Rule 40-I. Subsection (e) of the civil rule

addressing assignment to a magistrate judge is omitted because magistrate judges do not preside over proceedings in the Tax Division.

**Rule 7. The Answer: Time of Filing~~, Contents, and Service~~**

(a) ~~The answer: When filed~~ANSWER: WHEN FILED.

(1) *In General*. ~~T~~Unless another time is specified by this rule or an applicable statute, the respondent ~~shall~~ must file ~~with the Tax Division~~ and serve its answer within 60 days after service of the petition. ~~Whenever under Rule 6(a)(2) the Court directs the filing of an amended petition or whenever under Rule 6(e) an amendment is filed, the time for filing an answer shall begin after service of such petition or amendment. However, i~~

(2) *Motion in lieu of Pleading*. If prior to the filing of the answer a motion in lieu of a pleading has been filed, the respondent ~~shall~~must file its answer as follows:

(~~1~~A) if the Court denies the motion or postpones its disposition until the trial on the merits, the answer ~~shall~~must be filed within ~~30~~ 60 days after service of notice of the Court's action; or

(~~2~~B) if the Court ~~grants a motion for~~ orders or allows the filing of a more definite statement, ~~the~~ an answer ~~shall~~or other response must be filed within ~~30~~ 60 days after service of the more definite statement; or

(~~3~~C) within such time as is fixed by order of the Court.

(b) [Deleted].~~Contents. The answer shall advise the petitioner and the Court fully of the nature of the defense. Each material allegation of fact contained in the petition shall be admitted or denied or a statement shall be made indicating why it can neither be admitted nor denied. In addition, the answer shall include a statement of any facts upon which the respondent relies for defense or for affirmative relief.~~

~~Paragraphs and subparagraphs of the answer shall be separately numbered or lettered to correspond with the paragraphs of the petition.~~

COMMENT TO 2025 AMENDMENTS

Section (a) has been amended and reorganized for clarity. Former section (b) addressing the content of answers has been deleted consistent with the 2025 amendments to Tax Rule 3. Parties must follow the general rules of pleadings as set forth in Civil Rule 8, which is incorporated by Tax Rule 3. The rule also has been amended to conform with the general restyling of the Superior Court rules.

**Rule 8.** [Deleted]~~**The Reply: Time of Filing, Contents, and Service**~~

~~(a) The reply: When filed. Within 30 days after service upon the petitioner of an answer in which affirmative relief is requested, the petitioner shall file and serve a reply, unless a motion in lieu of a pleading has been filed by petitioner. If such a motion has been filed, the petitioner shall file the reply as follows: (1) if the Court denies the motion or postpones its disposition until the trial on the merits, the reply shall be filed within 20 days after service of notice of the Court's action; or (2) if the Court grants a motion for a more definite statement, the reply shall be filed within 20 days after service of the more definite statement; or (3) within such time as is fixed by order of the Court.~~

~~(b) Contents. Each material allegation of fact contained in the answer shall be specifically admitted or specifically denied or a statement shall be made indicating why it can neither be admitted nor denied. In addition the reply shall include a statement of any facts upon which the petitioner relies for defense.~~

~~Paragraphs and subparagraphs in the reply shall be separately numbered or lettered to correspond with those of the answer.~~

COMMENT TO 2025 AMENDMENTS

This rule, which addressed the filing and content of a reply, has been deleted consistent with the 2025 amendments to Tax Rule 3. Parties must follow the general rules of pleadings as set forth in Civil Rule 8 and, as applicable, Civil Rule 12 for presenting defenses and objections, Civil Rule 13 for filing counterclaims and crossclaims, and Civil Rule 15 for filing supplemental pleadings. Civil Rules 8, 12(b)-(i), 13, and 15 are incorporated by Tax Rule 3.

**Rule 9.** [Deleted]~~**Motions**~~

~~(a) Time of filing. Motions may be filed with the Tax Division at any time up through the conclusion of the trial, unless otherwise directed by the Court. Any motion to alter or amend a judgment shall be filed no later than 30 days after entry of the judgment.~~

~~(b) Form and contents. All motions or responses of either party, except those made orally during hearing or trial, shall be made in writing in the form and style prescribed by Tax Division Rule 4. Such motions or responses shall fully set forth the relief requested and, if applicable, a brief statement of facts and a statement of points and authorities in support thereof. A proposed order shall be filed with each motion or response. The proposed order shall contain a list of all persons with their current addresses to whom copies of the Court's order shall be sent. If a motion is consented to by all parties, that fact shall be indicated in the title of the motion.~~

~~(c) Response. Any response by the nonmoving party shall be filed and served upon the movant within 15 days after service of the motion, unless otherwise ordered by the Court.~~

~~(d) Disposition.~~

~~(1) Hearing: When allowed. A party may specifically request an oral hearing by endorsing at the bottom of the party's motion or opposition, above the party's signature, "Oral Hearing Requested"; but the Court in its discretion may decide the motion without a hearing. If the judge assigned to the case determines to hold a hearing on the motion, that judge shall give to all parties appropriate notice of the hearing and may specify the matters to be addressed at the hearing and the amount of time afforded to each party. If a pending motion is resolved by the parties, the movant must immediately notify the Judge's Chambers by telephone.~~

~~(2) The Court may dispose of any motion with or without a hearing or may postpone disposition until the trial on the merits.~~

~~(3) If a party fails to appear at a hearing on a motion, the Court may hear the matter ex parte.~~

~~(e) Miscellaneous.~~

~~(1) The filing of a motion shall not constitute cause for postponement of a trial from the date set.~~

~~(2) If an order of the Court to file amended pleadings is not complied with within 15 days of the date of the service of the order or within such other time as the Court may order, the Court may strike a pleading to which such an order of Court has been directed or may enter such other order as it deems just.~~

COMMENT TO 2025 AMENDMENTS

This rule, which addressed motions, has been deleted consistent with the 2025 amendments to Tax Rule 3. Parties should follow Civil Rule 12-I as incorporated by Tax Rule 3.

**Rule 10.** [Deleted]~~**Status Conferences**~~

~~(a) Initial conference. A status conference shall be held as soon as practicable after respondent's answer to the petition is filed. At that conference, the Court will explore the likelihood of early resolution through settlement or alternative dispute resolution techniques and the Court may enter such scheduling orders as it deems appropriate.~~

~~(b) Other conferences. The Court may schedule such other conferences as it deems appropriate.~~

~~(c) Continuance of status hearing. In the event that a case is scheduled for a status hearing and the matter is settled in principle, is scheduled for mediation, concerns a legal issue which is pending before the D.C. Court of Appeals, or is consolidated with another case which is scheduled for a status hearing at a later date, the parties may agree to continue the hearing. The Deputy Clerk shall then set a new time and date for such hearing.~~

~~(d) Any scheduling order entered may be modified by the Court for good cause shown.~~

COMMENT TO 2025 AMENDMENTS

The substance of this rule is now addressed in Tax Rule 11.

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**Rule 11. Pretrial Conferences; Pretrial Status Conferences; Scheduling; Management**~~(a) In any case in which the Court deems it appropriate, the Court may require the parties to participate in a conference preparatory to trial on the merits. The conference will generally be held by the judge who will preside at trial and will not be recorded unless the judge orders that it be on the record.~~

~~(b) One week prior to the pretrial conference, each party shall file and serve a pretrial statement in the form prescribed by the Court. Except for the rebuttal or impeachment purposes, or for good cause shown, no party may offer at trial the testimony of any witness or any documentary evidence not listed in the pretrial statement of that party.~~

~~(c) At least one attorney who will participate in the trial for each party, and every unrepresented party, shall attend the pretrial conference. The issues to be tried and the possibility of admissions or stipulations concerning the proof of facts and authenticity or admissibility of documents shall be discussed. The Court shall set a date for trial and may make such order concerning the conduct of trial as it deems appropriate.~~

(a) APPLICABILITY. Unless otherwise ordered by the judge to whom the case is assigned, the provisions of this rule apply to all Tax actions.

(b) INITIAL SCHEDULING AND SETTLEMENT CONFERENCE.

(1) *In General*. In every case assigned to a specific calendar or a specific judge, the court must hold an initial scheduling and settlement conference as soon as practicable after the complaint is filed.

(2) *Praecipe in Lieu of Appearance*. Except in cases to which Civil Rule 40-III applies, no attorney need appear in person for the scheduling conference if a praecipe conforming to the format of Civil Action Form 113 (Praecipe Requesting Scheduling Order) signed by all attorneys is filed no later than 7 calendar days prior to the scheduling conference date.

(A) *Praecipe Requirements*. The praecipe must certify that:

(i) the case is at issue;

(ii) all parties are represented by counsel;

(iii) there are no pending motions; and

(iv) all counsel have discussed the provisions of Rule 11(b)(4)(B) and (C) and do not foresee any issue requiring court intervention.

(B) *Filing the Praecipe; Courtesy Copy*. The praecipe must be accompanied by an addressed envelope or mailing label for each attorney and a courtesy copy must be delivered to the assigned judge's chambers. Neither addressed envelopes nor mailing labels need be provided for documents filed under the court's electronic filing program.

(3) *Scheduling Order; In General*. At the conference, the judge will ascertain the status of the case, explore the possibilities for early resolution through settlement or alternative dispute resolution techniques, and determine a reasonable time frame for bringing the case to conclusion. After consulting with the attorneys for the parties and with any unrepresented parties, the judge will enter a scheduling conference order which will set dates for future events in the case.

(4) *Contents of the Order*. The scheduling order may:

(A) modify the extent of discovery;

(B) provide for discovery or preservation of electronically stored information;

(C) include any agreements the parties reach for asserting claims of privilege or of protection as trial-preparation material after information is produced, including agreements on the effects of disclosure reached under Civil Rule 26(b)(5)(C);

(D) direct that before moving for an order relating to discovery, the movant must request a conference with the court;

(E) set dates for pretrial conferences and for trial; and

(F) include other appropriate matters.

(5) *Scheduling Order; Deadlines*. Where applicable, the order will specify dates for the following events:

(A) *Discovery Requests; Depositions*.

(i) No interrogatories, requests for admission, requests for production or inspection, or motions for physical or mental examinations may be served less than 30 days before the date set for the end of discovery.

(ii) Party depositions ad testificandum and nonparty depositions duces tecum or ad testificandum must be noticed not less than 5 days before the date scheduled for the deposition and no deposition may be noticed to take place after the date set for the conclusion of discovery.

(B) *Exchange Lists of Fact Witnesses*. On or before this date, each party must file and serve a listing, by name and address, of all fact witnesses known to that party, including experts who participated in, and will testify about, pertinent events. No witness may be called at trial, except for rebuttal or impeachment purposes, unless he or she was named on the list filed by one of the parties on or before this date or the calling party can establish that it did not learn of the witness until after this date.

(C) *Proponent's Civil Rule 26(a)(2)(B) Report.* By this date, a report required by Civil Rule 26(a)(2)(B) must be filed and served by any proponent of an issue who will offer an expert opinion on such an issue.

(D) *Opponent's Civil Rule 26(a)(2)(B) Report*. By this date, a report required by Civil Rule 26(a)(2)(B) must be filed and served by any opponent who will offer an expert opinion on such an issue.

(E) *Close of Discovery*. After this date, no deposition or other discovery may be had, nor motion relating to discovery filed, except by leave of court on a showing of good cause.

(F) *Filing Motions*. All motions must be filed by this date, except as provided in Rule 11(b)(5)(E) and (d). The order will also specify a date by which dispositive motions will be decided.

(G) *Alternative Dispute Resolution*. If not already held, the order will set out a time period in which mediation or other alternative dispute resolution proceedings will be held.

(H) *Final Pretrial and Settlement Conference*. The order will specify a time period in which the final pretrial and settlement conference will be held.

(I) *Optional Deadlines*. The scheduling conference order may also set dates for the joinder of other parties and amendment of pleadings, the completion of certain discovery, the filing of particular motions and legal memoranda, and any other matters appropriate in the circumstances of the case.

(6) *Obligations of Parties*. All counsel and all parties must take the necessary steps to complete discovery and prepare for trial within the time limits established by the scheduling order.

(7) *Modification*.

(A) *By Leave of Court*. The scheduling order may not be modified except by leave of court on a showing of good cause. A party seeking a modification of the scheduling order must provide the court with a copy of the existing scheduling order and a detailed

discovery plan, which lists the specific methods of discovery to be conducted, the persons or materials to be examined, and the date or dates within which all further discovery must be completed.

(B) *By Stipulation*. Stipulations between counsel will not be effective to change any deadlines in the order without court approval, provided, however, that any date in the scheduling order except for the date of court proceedings (e.g., status hearings, ex parte proofs, ADR sessions, pretrials and trials) may be extended once for up to 14 days on the filing and delivery to the assigned judge of a praecipe showing that all parties who have appeared in the action consent to the extension. Any motion to further modify a date so extended must recite that the date in question was previously extended by consent and must specify the length of that extension.

(c) MEETING 5 WEEKS PRIOR TO PRETRIAL CONFERENCE.

(1) *Attendance*. Not less than 5 weeks prior to the pretrial conference, at least one of the attorneys who will conduct the trial for each of the parties, and any unrepresented parties, must meet in person. If such persons are unable to agree on a date, time, and place for the meeting, the parties must notify the judge by phone in advance that they will meet at 9:00 a.m. in the judge's courtroom or such other place to be designated by the judge on the day which is 5 weeks prior to the date of the pretrial conference.

(2) *Matters for Consideration*. The participants in the meeting must spend sufficient time together to discuss the case thoroughly and must make a good faith effort to reach agreement on the following matters:

(A) formulating and simplifying the issues, and eliminating frivolous claims or defenses;

(B) amending the pleadings if necessary or desirable;

(C) obtaining admissions and stipulations about facts and documents to avoid unnecessary proof, and ruling in advance on the admissibility of evidence;

(D) avoiding unnecessary proof and cumulative evidence;

(E) identifying witnesses and documents;

(F) referring matters to a magistrate judge or master;

(G) settling the case or using alternative dispute resolution procedures to resolve the dispute;

(H) determining the form and content of the pretrial order;

(I) disposing of pending motions;

(J) adopting special procedures for managing potentially difficult or protracted actions that may involve complex issues, multiple parties, difficult legal questions, or unusual proof problems; and

(K) facilitating in other ways the just, speedy, and inexpensive disposition of the action.

(3) *Exhibits*.

(A) *Documentary Exhibits*. At this meeting, each party must provide to all other parties copies of all documentary exhibits which that party may offer at trial; affixed to each exhibit must be a numbered exhibit sticker and the exhibits must be identified, by exhibit number, on an index provided with the exhibits.

(B) *Non-Documentary Exhibits*. Each party also must make all non-documentary exhibits available for examination by other parties at or before this meeting.

(d) 4 WEEKS PRIOR TO PRETRIAL CONFERENCE. Four weeks prior to the pretrial conference, each party must file with the court, serve on all other parties, and deliver to the assigned judge in accordance with the provisions of Civil Rule 5(d) any motion in limine, motion to bifurcate, or other motion respecting the conduct of the trial, which a party wishes to have the court consider.

(e) ONE WEEK PRIOR TO PRETRIAL CONFERENCE.

(1) *Joint Pretrial Statement*. One week prior to the pretrial conference, the parties must file with the court and deliver to the assigned judge in accordance with the provisions of Civil Rule 5(d) a joint pretrial statement, which must include a certification of the date and place of the meeting held pursuant to Rule 11(c) and must be in a form prescribed by the court.

(2) *Objections to Exhibits*. Objections, if any, by a party to the exhibits submitted by any other party also must be made at this time as part of the joint pretrial statement. A party raising an objection to an exhibit of another party must attach to the statement of objection a copy of the exhibit to which the objection is made. The court will not consider any objection or alternative language that is filed beyond the time frames prescribed by this rule unless the party making the objection or suggestion can establish that the objection or suggestion could not, for reasons beyond that party's control, be timely filed.

(3) *Unlisted Witnesses or Exhibits*. Except for plaintiff's rebuttal case or for impeachment purposes, no party may offer at trial the testimony of any witness not listed in the pretrial statement of the parties, nor any exhibit not served as required by this rule, without leave of court.

(f) PRETRIAL CONFERENCE.

(1) *Attendance*. The lead counsel who will conduct the trial for each of the represented parties, and, unless excused by the judge for good cause, all parties must attend the pretrial conference.

(2) *Exhibits*. All counsel and unrepresented parties must bring to the conference their trial exhibits, copies of which were served on other parties pursuant to Rule 11(c)(3). If any party proposes to offer more than 15 exhibits at trial, that party's exhibits must be arranged as follows: the original exhibits, with numbered exhibit stickers affixed, must be placed in a looseleaf, three-ring notebook with tabbed divider pages. At the front of the notebook there must be an Exhibit Summary Form (copies of which are available in the clerk's office) describing each exhibit by number.

(3) *Conference Details*. The conference will generally be held by the judge who will preside at trial. The judge will discuss with those attending the conference the pretrial filings of the parties as may be pertinent and will set a trial date for the case.

(g) PRETRIAL ORDER.

(1) *Content of the Order*. After the pretrial conference, the court must issue an order reciting the action taken. Insofar as possible, the court will resolve all pending disputes in the pretrial order. With respect to some matters, it may be necessary to reserve ruling until the time of trial or to require additional briefing by the parties prior to trial. Exhibits, the authenticity of which is not genuinely in dispute, will be deemed authentic and the offering party will not be required to authenticate these exhibits at trial. The pretrial order may set limits with respect to the time for opening statement, examination of witnesses, and closing argument and may also limit the number of lay and expert witnesses who can be called by each party. The pretrial order controls the course of the action unless the court modifies it.

(2) *Modification*. The pretrial order may be modified at the discretion of the court for good cause and must be modified if necessary to prevent manifest injustice.

(h) COMMENCEMENT OF TRIAL. On any date for which the case has been set for trial, the parties and their counsel must be prepared to commence the trial on that date or on any of the 2 succeeding court days in the event that their case must trail another trial on the judge's calendar.

(i) OTHER SCHEDULING OR STATUS CONFERENCES. In addition to the initial scheduling and settlement conference and the pretrial and settlement conference, the court may in its discretion order the attorneys for the parties and any unrepresented parties to appear before it for other conferences for such purposes as:

(1) expediting the disposition of the action;

(2) establishing continuing control so that the case will not be protracted because of lack of management;

(3) discouraging wasteful pretrial activities;

(4) improving the quality of the trial through more thorough preparation;

(5) facilitating the settlement of the case; and

(6) addressing any other matters appropriate in the circumstances of the case.

(j) AUTHORITY OF COUNSEL; ATTENDANCE OF PARTIES, PRINCIPALS, AND PERSONS WITH SETTLEMENT AUTHORITY. At least one of the attorneys for each party participating in any conference before trial, or in the meeting described in Rule 11(c), must have authority to enter into stipulations, to make admissions regarding all matters that the participants may reasonably anticipate may be discussed, and to participate fully in all settlement discussions. Unless excused by the judge for good cause, all parties and any person not a party whose authority may be needed to settle the case must attend any pretrial conference conducted pursuant to Rule 11(f) and any alternative dispute resolution session ordered by the court.

(k) CONTINUANCES.

(1) *By Court Order*. No trial or conference provided for in this rule may be continued except by order of the judge on a showing of specific and sufficient reasons why the applicant cannot attend or proceed with the trial or conference as scheduled or, for a conference, will not be able by the scheduled date to report to the court the information required by this rule. An application to continue the trial must include a certificate or affidavit by the party or party's attorney indicating that all other parties were given reasonable notice of the applicant's intent to make the application.

(2) *Timing of Application*. Except for applications based on circumstances arising later, application for a continuance must be made to the judge not less than 30 days before the trial or conference sought to be continued.

(3) *When Effective*. Until an order granting a continuance is docketed, the case will remain set for the trial or conference on the original date.

(*l*) SANCTIONS.

(1) *In General*. On motion or on its own, the court may issue any just orders, including those authorized by Civil Rule 37(b)(2)(A)(ii)-(vii), if a party or a party's attorney:

(A) fails to appear at a scheduling or pretrial conference;

(B) is substantially unprepared to participate—or does not participate in good faith—in the conference; or

(C) fails to obey a scheduling or other pretrial order.

(2) *Imposing Fees and Costs*. Instead of or in addition to any other sanction, the court must order the party, its attorney, or both, to pay the reasonable expenses—including attorney's fees—incurred because of any noncompliance with this rule unless the noncompliance was substantially justified or other circumstances make an award of expenses unjust

COMMENT TO 2025 AMENDMENTS

This rule has been amended to conform substantially to Civil Rule 16 and complements the 2025 amendments to Tax Rule 3.

**Rule 12. Trial and Exhibits**

(a) ~~Trial date~~TRIAL DATE. The parties and their counsel must be prepared to commence the trial on the trial date or on either of the two succeeding Court days.

(b) [Deleted].~~Burden of proof. The burden of proof shall be upon the petitioner, except as otherwise provided by law. In respect to any new matter pleaded in its answer, the burden of proof shall be upon the respondent.~~

(c) ~~Exhibits~~EXHIBITS. A party, desiring return at its expense of any exhibit belonging to it, ~~shall~~must within 15 days after the expiration of the time to appeal from the final judgment or order make application in writing to ~~the Deputy Clerk for~~ the Tax Division, suggesting a practical manner of return. Otherwise, exhibits may be disposed of as the Court deems advisable.

COMMENT TO 2025 AMENDMENTS

Section (b) of this rule which dealt with burden of proof is deleted as superfluous. The rule also has been amended to conform with the general restyling of the Superior Court rules.

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**Rule 13.** [Deleted]~~**Failure to Appear for Conference or Trial**~~

~~(a) Absence at trial. The unexcused absence of a party or a party's counsel when a case is called for trial shall not be the occasion for delay. In the discretion of the Court, the case may be dismissed for failure to prosecute, or the trial may proceed and the case be regarded as submitted on the part of the absent party or parties.~~

~~(b) If counsel or an unrepresented party fails to appear at any conference scheduled by the Court or for trial, or fails to comply with any scheduling order entered by the Court, or fails to appear for or participate in good faith in any alternative dispute resolution session, the Court may dismiss the case with or without prejudice, or take such other action, including the award of attorney's fees and reasonable expenses, and the imposition of any such other penalties and sanctions, as it deems appropriate.~~

~~COMMENT~~

~~This Rule makes clear the authority of the Court to deal with the problem of parties who fail to appear for trial or at pretrial or status conferences, and prescribes sanctions for failure to comply with scheduling orders or to participate in an alternative dispute resolution session in good faith.~~

COMMENT TO 2025 AMENDMENTS

This rule has been deleted as redundant. The substance of this rule is addressed by Civil Rules 16-II and 39-I, which are already incorporated by Tax Rule 3.

**Rule 13-I. Findings and Conclusions by the Court; Judgment on Partial Findings**

(a) FINDINGS AND CONCLUSIONS.

(1) *In General*. Unless expressly waived by all parties, in an action tried on the facts without a jury or with an advisory jury, the court must find the facts specially and state its conclusions of law separately. Except where written decisions are required by D.C. Code § 47-3303, the findings and conclusions may be stated on the record or may appear in an opinion or a memorandum of decision filed by the court and are sufficient if they state the controlling factual and legal grounds of decision. Judgment must be entered under Civil Rule 58,.

(2) *For an Interlocutory Injunction*. In granting or refusing an interlocutory injunction, the court must similarly state the findings and conclusions that support its action.

(3) *For a Motion*. The court is not required to state findings or conclusions when ruling on a motion under Civil Rule 12 or 56 or, unless these rules provide otherwise, on any other motion.

(4) *Effect of a Master's Findings*. A master's findings, to the extent adopted by the court, must be considered the court's findings.

(5) *Questioning the Evidentiary Support*. A party may later question the sufficiency of the evidence supporting the findings, whether or not the party requested findings, objected to them, moved to amend them, or moved for partial findings.

(6) *Setting Aside the Findings*. Findings of fact, whether based on oral or other evidence, must not be set aside unless clearly erroneous, and the reviewing court must give due regard to the trial court's opportunity to judge the witnesses' credibility.

(b) AMENDED OR ADDITIONAL FINDINGS. On a party's motion filed no later than 28 days after the entry of judgment, the court may amend its findings—or make additional findings—and may amend the judgment accordingly. The motion may accompany a motion for a new trial under Civil Rule 59.

(c) JUDGMENT ON PARTIAL FINDINGS. If a party has been fully heard on an issue during a nonjury trial and the court finds against the party on that issue, the court may enter judgment against the party on a claim or defense that, under the controlling law, can be maintained or defeated only with a favorable finding on that issue. The court may, however, decline to render any judgment until the close of the evidence. A judgment on partial findings must be supported by findings of fact and conclusions of law as required by Rule 13-I(a).

COMMENT TO 2025 AMENDMENTS

This new rule is substantially similar to Civil Rule 52, except that subsection (a)(1) recognizes that decisions on appeals from tax assessments under D.C. Code § 47-3303 must be rendered in writing.

**Rule 14. Computations by Parties for Entry of Decision**

(a) ~~Agreed computations~~AGREED COMPUTATIONS. When the Court has entered its opinion determining the issues in a case, it may withhold entry of its decision for the purpose of permitting the parties to submit computations pursuant to the Court's determination of the issues, showing the correct amount of the deficiency, overpayment or underpayment. If the parties are in agreement as to the amount of the deficiency, overpayment or underpayment to be entered as the decision pursuant to the Court's findings and conclusions, they or either of them ~~shall~~must file promptly with the ~~Deputy Clerk for the~~ Tax Division a proposed judgment evidencing their agreement.

(b) ~~Procedure in absence of agreement~~PROCEDURE IN ABSENCE OF AGREEMENT. If, however, the parties are not in agreement as to the amount of the deficiency, overpayment or underpayment to be entered in accordance with the Court's findings and conclusions, either or both of them may file promptly with the ~~Deputy Clerk for the~~ Tax Division a computation of the deficiency, overpayment or underpayment believed by such party to be in accordance with the findings and conclusions. The opposing party may file a response. The court ~~shall~~must then determine the correct deficiency, overpayment or underpayment and enter its judgment. This section shall not be regarded as affording an opportunity for rehearing or reconsideration.

COMMENT TO 2025 AMENDMENTS

The rule has been amended to conform with the general restyling of the Superior Court rules.