

Effective February 1, 2024
TAX DIVISION GENERAL ORDER

I. SCOPE AND PURPOSE

This General Order applies to all pending and newly filed civil tax cases and is uniform for all Tax calendars unless otherwise directed by the court. This General Order supplements the Superior Court Tax Rules, which apply to every calendar and with which parties must be familiar.

All parties are expected to treat each other and those involved in the case resolution process with civility in court and in out-of-court conferences, pleadings, and discovery proceedings.

II. MOTIONS, OTHER FILINGS, and COURT RECORDS

All parties represented by an attorney or an attorney acting in a representative capacity must electronically file pleadings and, where possible, electronically serve pleadings. Parties who are not represented by an attorney may choose to electronically file their pleadings or file pleadings in person or by mail addressed to:

Superior Court of the District of Columbia
Tax Division
500 Indiana Avenue, NW, Room 4100
Washington, DC 20001

All requests for court orders must be by written motion, except as provided in Section III Mediation. The calendar judge will not act on a Notice to Court (Praecipe) or informal communications (e.g., email, telephone calls). Motions must include (1) a proposed order, (2) a statement that an attempt was made to obtain consent to the relief sought, and (3) a certificate of service on all parties and chambers. Motions that do not comply with these requirements may be summarily denied without prejudice. *Note: the second requirement does not apply to dispositive motions or petitions to withdraw.*

The caption of all filings should include “Judge _____” beneath the case number. E.g.

Petitioner(s),)	20XX CVT 00XXXX
)	Judge XXXXXX
v.)	
)	
Respondent(s).)	

Parties must notify chambers via electronic service for all filings. Proposed orders should also be sent by email to the calendar judge in an editable format (JudgeLASTNAMEChambers@dcsc.gov). Courtesy copies via email are also appreciated for filings related to hearings within four business days or that are otherwise time sensitive.

Memoranda that exceed ten pages in length are discouraged.

Every document filed electronically will be deemed to have been signed by the attorney who made the filing or authorized the filing to be made. Each filing must bear “/s/” or a typographical or imaged signature on the signature line. The typed name, address, telephone number, e-mail address, and bar number of the attorney who submitted the filing must appear below the signature line.

Motions will be decided on the papers, unless the calendar judge determines the need for a hearing.

If a case or motion is resolved by consent, a Stipulation of Voluntary Dismissal or other Notice to Court shall be filed. A consent filing without signatures of all parties will not be processed by the Tax Office; instead, the requesting party shall file a motion. A party may withdraw a petition via a Notice to Court (Praecipe) to Withdraw Petition without the signature of respondent(s).

The official court record is Enterprise Justice. The docket also may be viewed on the Court’s public access site: <https://www.dccourts.gov/superior-court/cases-online>

III. MEDIATION

Parties must participate in good faith in mediation prior to submitting an initial scheduling order unless a jointly proposed initial scheduling order includes a mediation date. A client or corporate designee with decision making authority, excluding counsel of record, must be present for mediation. In mediation, parties should address resolution of substantive issues raised in pleadings, discovery, scheduling, and/or any other topic that may narrow the issues in dispute or otherwise move the matter toward resolution.

A. MEDIATION PROCEDURES:

- a. Mediation will occur remotely.
- b. All parties must select a mutually agreeable date from the Tax Multi-Door Mediation Calendar and file a Notice to Court (Praecipe) scheduling mediation. The Tax Multi-Door Mediation Calendar and Notice to Court (Praecipe) form are available on the Court’s Tax

Division website at <https://www.dccourts.gov/services/mediation-matters/tax>.

- c. If the Notice to Court (Praecipe) scheduling mediation is filed at least 10 days before the Initial Status Conference and all parties are represented by counsel, the Tax Office will administratively vacate the Initial Status Conference.
- d. The Tax Office will reschedule the selected mediation date once if a Consent Notice to Court (Praecipe) is filed at least 30 days before mediation; otherwise, a motion must be filed. A courtesy copy of any Consent Notice to Court (Praecipe) or motion to reschedule mediation must be emailed to the Multi-Door Dispute Resolution Division's Tax Mediation Program ("Tax Mediation Program") at LTPMediation@dcsc.gov.
- e. If required persons fail to appear for or participate in good faith in any alternative dispute resolution session, the calendar judge 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.
- f. Not less than sixty (60) days before the mediation date, a petitioner shall send a written settlement offer (and supporting documents) to respondent's counsel and the Tax Mediation Program at LTPMediation@dcsc.gov. Respondent's guidelines for settlement offer submission and preferred formatting are available on the Tax Division website.
- g. If the case is settled or otherwise resolved in a final manner prior to mediation, a courtesy copy of the settlement filing should be emailed to the Tax Mediation Program at LTPMediation@dcsc.gov.
- h. Four weeks after the mediation is held, parties shall file:
 - i. Joint Motion for a Scheduling Order,
 - ii. Notice to Court (Praecipe) that the case is settled-in-principle pending party approval, or
 - iii. Notice to Court (Praecipe) that withdraws or voluntarily dismisses the case.

Failure to comply with III(A)(h) will result in the Court issuing a scheduling order.

IV. SCHEDULING ORDERS AND OTHER TIME REQUIREMENTS

Parties must file a Joint Motion for a Scheduling Order or alternative document as described above in Section III(A)(h).

All requests for a scheduling order or a modification of an existing scheduling order must consider applicable performance standards and contemplate the need for trial dates set no later than 24 months from the filing of the petition.

All motions requesting a continuance of any hearings, conferences, etc., must include *at least two* proposed continuance dates that are agreeable to all parties.

No stipulation between parties shall be effective to change a deadline set by Rule or Order.

V. DISCOVERY

Motions to compel discovery and motions relating to discovery must comply with Civil Rules 5(d)(2)(D), 26(g), 26(h) and 37(a) and must include the various certifications required by Rule 37(a). The meeting required under the circumstances set forth in Rule 37(a)(1)(A) must be face to face, for a reasonable period of time (usually at least 60 minutes) in an effort to resolve the matter before filing a motion. Motions lacking any certification required by Rule 37(a)(1)(B), including the date, time, and place at which a meeting was held, may be summarily denied. Judges have discretion to waive or modify the “in person” meeting requirements in Rules 37(a)(1)(A), and 26(h)(1).

The filing of Certificates Regarding Discovery are prohibited unless attached to a motion or opposition as specified in Rule 5.

VI. SETTLEMENT

To reduce litigation expense and delay and to eliminate the stress of trial and the risk of an unsatisfactory outcome, it is desirable that settlements occur as early as possible in the litigation process. The Multi-Door Dispute Resolution Division is available to assist the parties in pursuing settlement early in the case. The Court will not delay a previously scheduled trial, particularly a trial set 24 or more months after a matter is filed, for the sake of continued settlement discussions or finalization of a settlement agreement. Parties are encouraged to pursue settlement discussions well in advance of trial.

VII. PRETRIAL/SETTLEMENT CONFERENCE

Parties must meet and confer in good faith sufficient to complete a Joint Pretrial Statement consistent with the requirements set out in Exhibit A. While doing so, parties should keep in mind the purposes of a Joint Pretrial Statement, which include identifying witnesses and exhibits and narrowing issues for trial to those that require judicial intervention to reduce litigation expense and promote judicial efficiency.

Parties must file the Joint Pretrial Statement and provide an email courtesy copy to the calendar judge at least one week prior to the Pretrial Conference.

VIII. TRIAL

If any changes to exhibits or stipulations are made after the submission of the Joint Pretrial Statement, parties must provide the Court with an updated exhibit list at the start of any trial.

Parties must ensure that the Court has access to all exhibits by providing a hard copy on the first morning of trial or by providing them in an electronic format approved by the Court during the Pretrial Conference.

Trials will be conducted in person absent order otherwise.

IX. INTERPRETERS

The Superior Court provides professional interpreters in all matters, when needed. A party requiring an interpreter must inform the Tax Office; a witness requiring an interpreter must complete an interpreter request form online at <https://www.dccourts.gov/services/language-access-services>. An interpreter must be requested as soon as a party knows an interpreter is needed, so as to ensure the availability of an interpreter. Family members, friends, lawyers, or lawyers' staff are not permitted to interpret for parties or witnesses.

So Ordered.



Laura A. Cordero
Presiding Judge, Tax Division



Carmen G. McLean
Deputy Presiding Judge, Tax Division

EXHIBIT A

JOINT PRETRIAL STATEMENT CONTENT

A. Parties and Counsel: Names, addresses, and telephone numbers of all parties and counsel on whose behalf this statement is filed.

B. Nature of the Case: A brief mutually agreed upon, non-argumentative, neutral statement of the case suitable for reading to a jury as part of voir dire.

C. Claims and Defenses: Each party to set forth a concise statement of all claims and defenses, separately numbered, which that party is submitting for trial.

D. Undisputed Issues/Stipulations: List all issues not in dispute or facts stipulated.

E. Disputed Issues: List each disputed issue with the parties' principal contentions.

F. Requested Stipulations: List all facts to which other parties are asked to stipulate.

G. Relief Sought: Specify nature and amount of each item of damage claimed or description of equitable relief sought by each party.

H. Citations: List any cases or statutes which need to be called to the court's attention. Attach copies of any not found in D.C. Code, A.3d, or U.S. App. D.C., and include copies of any DCMR relied upon.

I. Pending Motions: List title, movant, and filing date of all related pleadings.

J. Witnesses: The following information must be included for each witness:

1. Contact information: name, physical address, email address, telephone number.
2. Brief description (2-3 sentences) of the anticipated testimony, including if testimony will be expert, lay, or both.
3. Anticipated length of direct testimony.

No witness will be received at trial (except for impeachment or rebuttal) unless the above criteria are satisfied.

K. Exhibits: Include or attach a chart that summarizes all exhibits that may be offered at trial other than for purposes of impeachment. The chart must include:

1. Exhibit numbers
2. Bates number or other information that would allow the opposing party to know exactly the document to be offered as the exhibit.
3. Date
4. Brief description
5. Objections to admission

6. Responses to objections

The chart must include deposition transcriptions, pleadings and discovery responses, demonstrative of physical evidence, videotapes, etc.

No exhibit will be received at trial (except for impeachment) unless K.1-4, 6 are satisfied. Any objection not provided consistent with K.5. may be waived.

L. Estimated Length of Trial: _____ days.