

Rule 12. Trial and Exhibits

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

COMMENT TO 2025 AMENDMENTS

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

COMMENT

Like Civil Rule 16(h), section (a) provides that parties and counsel must be prepared to commence trial on the date set for trial or on either of the two succeeding Court days if the case must "trail" completion of other matters on the Court's calendar. If a case is thus trailed, the Court will generally permit greater flexibility in the order in which witnesses may be called in order to accommodate any rescheduling of witnesses which may be necessary.

Section (c) authorizes the Deputy Clerk to dispose of exhibits when the parties do not request that they be returned after the case is concluded.