

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

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

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.

(b) [Deleted].

### **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 amended to conform with the general restyling of the Superior Court rules.

### **COMMENT**

With respect to motions for summary judgment that are analogous to motions filed under SCR Civ 12-I(k), the time limit for filing and responding to such motions is governed by Tax Rule 9. With respect to service of motions for substitution of parties or of any other motion, Tax Rule 5 controls the service of such motions.

Section (b) was revised to be consistent with the practice in the Civil Division to make clear that corporations shall be represented by counsel