

Rule 5. [Deleted].

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.)