

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) [Vacant].

(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.