

Rule 7. The Answer: Time of Filing

(a) ANSWER: WHEN FILED.

(1) *In General.* Unless another time is specified by this rule or an applicable statute, the respondent must file and serve its answer within 60 days after service of the petition.

(2) *Motion in lieu of Pleading.* If prior to the filing of the answer a motion in lieu of a pleading has been filed, the respondent must file its answer as follows:

(A) if the Court denies the motion or postpones its disposition until the trial on the merits, the answer must be filed within 60 days after service of notice of the Court's action; or

(B) if the Court orders or allows the filing of a more definite statement, an answer or other response must be filed within 60 days after service of the more definite statement; or

(C) within such time as is fixed by order of the Court.

(b) [Deleted].

COMMENT TO 2025 AMENDMENTS

Section (a) has been amended and reorganized for clarity. Former section (b) addressing the content of answers has been deleted consistent with the 2025 amendments to Tax Rule 3. Parties must follow the general rules of pleadings as set forth in Civil Rule 8, which is incorporated by Tax Rule 3. The rule also has been amended to conform with the general restyling of the Superior Court rules.