

# What to Expect After Filing Your Petition in the Tax Division

As the petitioner of a tax appeal in the D.C. Superior Court, it is your responsibility to see your case through to the final disposition.

*Pro se* litigants are advised to consider retaining or consulting an attorney. This is advised because the rules of procedure and the rules of evidence apply equally to all parties, regardless of whether a petitioner is represented by an attorney.

The Superior Court Tax Rules govern all proceedings, and you will be expected to know how those rules will affect each phase of your case. It is possible to obtain a copy of these rules at your public library, a law school, or in the Tax Division office in room 3131 of the Moultrie Courthouse.

## Status Hearings

An initial status hearing will be scheduled to occur within approximately three months of your filing date. You are required to attend any and all hearings in your case, including status hearings. Failure to attend any court hearing may result in the dismissal of your case. Before you attend a status hearing, estimate the time you need to complete pre-trial matters (such as discovery and settlement negotiations). When your case is called at a status hearing, you are expected to inform the judge of the status of your case, including any settlement discussions and your case's readiness for trial. Outstanding matters (including matters such as discovery and related motions) may preclude a case from being ready for trial. At the initial status hearing, you will be offered the opportunity for mediation. If interested, please request the necessary paperwork.

## The Government's Lawyer

An Assistant Attorney General will respond to your petition with a document called an answer. The attorney who signed the answer is the Assistant Attorney General assigned to handle your case on behalf of the Respondent (which in tax cases is the District of Columbia government). You should contact the Assistant Attorney General and provide that person with a telephone number they may use to contact you.

## **Simplified Resolution Settlement**

If you wish to explore the possibility of resolving your case without going to trial, you may request a settlement form from the Assistant Attorney General who will handle your case. Follow all instructions and fill out the form completely.

## **Submit the Settlement Offer Form and All Supporting Documentation in Duplicate**

Any questions you may have with respect to the processing of your settlement offer should be directed to the Assistant Attorney General handling your case. In order to avoid unnecessary delays in processing your settlement offer, please provide the original and a copy of the settlement offer form, and attach a copy of the supporting documentation. You may wish to retain a copy for your records as well.

## **Allow at Least Sixty (60) Days for your Settlement Offer to be Processed**

After confirming the receipt of your settlement offer, allow the government, as the Respondent, at least sixty (60) days to respond.

## **[Multi-Door Dispute Resolution Division](#)**

The D.C. Superior Court facilitates the informal resolution of tax disputes through its Multi-Door Dispute Resolution Division. If mediation is determined to be appropriate in your case, the judge will order you and a government respondent to appear to participate in a mediation session. Mediation sessions are one hour long and are presided over by impartial professional mediators. In the Tax Division, parties are informed about mediation at the initial status hearing. You must adhere to all instructions (provided by the Multi-Door Dispute Resolution Division) pertaining to the presence of the parties and the complete and timely submission of Confidential Settlement Statements. Further information about the Multi-Door Division's tax mediation program, including business hours and contact numbers, is available online at: <http://www.dccourts.gov/dccourts/superior/multi/probate.jsp>.