



Tax Court Update

Timelines and Procedures

May 22, 2013

Petition Status

Current Status	Next Event
First Setting	First Scheduling Order
Second Setting	First Scheduling Order
Pretrial	First <u>or</u> Second Scheduling Order
Trial Date Certain	No Change to Existing Schedule



Petition Status

- First and/or Second Settings
 - Parties no longer have to call in for continuances
- Pretrials
 - Parties still call in
 - Scheduling Order will issue
 - Pretrial conference calls may be done by May/June



First Scheduling Order

- First and/or Second Settings
- Deadlines:
 - Petitioner's Position – 30 days from date of order
 - Inspection arranged – 30 days from date of order
 - Respondent's Position – 135 days from date of order



First Scheduling Order

- Joint Statement of the Case – 180 days from date of order
 - issues to be resolved at trial
 - subjects which may require discovery and time needed for discovery
 - motions for summary judgment or partial summary judgment anticipated?
 - if parties expect to call expert



First Scheduling Order

- witnesses at trial, have parties engaged experts and when reports will be ready for exchange
- estimated duration of trial
- prospects for settlement
- suggested alternative dispute resolution procedures, if any that might enhance settlement prospects



First Scheduling Order

- any other information relevant to the scheduling of the matter

Court issues a second scheduling order establishing deadlines for appraisal exchange, filing of pretrial pleadings (exhibit and witness lists, proposed findings of fact and conclusions of law and pretrial briefs) and Trial Ready Date



First Scheduling Order

- May also be used for new petitions
 - Pay-12 and Pay-13



First Scheduling Order

- Respondent's Position
 - Must be in writing
 - Recommend formal response
 - On Letterhead
 - Email as pdf and mail original
 - Copy to County Attorney
 - “County shall in writing communicate to Petitioner its position on each issue addressed in Petitioner’s correspondence”



Failure to Prosecute

- Petitioners who fail to call in on First, Second or Third Settings
- Order to Show Cause
- Order for Dismissal



Questions

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