

PROTOCOL FOR TRIAL OF TAX ASSESSMENT APPEALS

- Beginning October 5, 2020, and continuing until further notice, Tax Assessment cases will be conducted utilizing Virtual Court Conferences and Virtual Bench Trials. Court Administration will identify an appropriate number of cases for the program.
- All Virtual Court Conferences and Virtual Bench Trials shall be scheduled by Order issued by a Civil Court Triage Judge and shall be conducted using the Zoom video meeting platform for video and audio.
- **CASE MANAGEMENT CONFERENCES**
- Case Management Conferences will be conducted virtually utilizing the zoom video meeting platform for video and audio. A Triage Judge will schedule and preside over the Case Management Conferences and will issue a Case Management Conference Scheduling Order. The Case Management Scheduling Order will be electronically filed with the Prothonotary and the Triage Judge shall include the Zoom Conference login information in the Order. Attorneys and unrepresented parties will receive a copy of the Order, which will contain the Zoom information, by email or regular mail by the Prothonotary to the email and/or regular mail address on file.
- **Residential Tax Assessment Appeals:** In any Residential Tax Assessment Appeal, the Property Owner/Taxpayer shall provide, prior to the date of the Case Management Conference, a copy of the following to all Parties:
 - Any existing Appraisal Reports;
 - Documentation regarding any recent sales of comparable properties;
 - Any other non-privileged documentation in support of the Property Owner/Taxpayer's Appeal.
- **Non-Residential Property Owner/Taxpayer filed Tax Assessment Appeals:** In any Non-Residential Property Owner/Taxpayer filed Tax Assessment Appeal the Property Owner/Taxpayer shall provide, prior to the date of the Case Management Conference, a copy of the following to all Parties:
 - Any existing Appraisal Reports;
 - Property Leases or Lease Abstracts for all Tax Years at issue;
 - Rent Rolls for all Tax Years at issue;
 - Property Income and Expense information for all Tax Years at issue;
 - Any existing or pending Agreements of Sale for the Property.

- **Non-Residential School District or Local Municipality filed Tax Assessment Appeals:** In any Non-Residential School District or Local Municipality filed Tax Assessment Appeal, the Appellant shall provide, prior to the date of the Case Management Conference, a copy of the following to all Parties:
 - Any existing Appraisal Reports;
 - A list of other properties appealed, by the Appellant for the Tax Years at issue;
 - Any other non-privileged documentation in support of the Appeal.
- 5 days prior to the Case Management Conference the Property Owner/Taxpayer and the School District shall exchange and file a Case Management Conference Memorandum which shall include:
 - a description of the property
 - identification of the tax parcel #'s for all parcels under appeal (including related parcels);
 - identification of all tax years under appeal;
 - a preliminary valuation of the property and whether any appraisal reports have been prepared;
- At the Case Management Conference the Parties shall be prepared to discuss the following:
 - Settlement of the Case. The Property Owner/Taxpayer and the School District shall have a representative, with settlement authority, present or available by telephone.
 - The Tax Years and Tax parcel #'s at issue;
 - Whether the case is a valuation or exemption appeal;
 - Compliance or lack thereof with the document production required in the Case Management Conference Scheduling Order;
 - Status of Appraisal Reports.
- If the case settles at the Case Management Conference then the Triage Judge will issue an Order requiring the filing of a Stipulation to Settle.
- If the case does not settle at the Case Management Conference then the Triage Judge will issue a Scheduling Order which will provide:
 - That Appellant shall have thirty (30) days to serve its Expert/Appraisal Report(s) on Appellees;

- That Appellees/Intervenors shall have thirty (30) days, from receipt of Appellant's Expert/Appraisal Report (s), to serve their Expert/Appraisal Report(s) on Appellant;
- A date certain for a Virtual Bench Trial before a Trial Judge.
- The Triage Judge will forward the Scheduling Order to the Trial Judge. The Trial Judge will obtain and insert the Zoom Conference login information in the Scheduling Order. The Trial Judge will file the Scheduling Order electronically with the Prothonotary. Attorneys and unrepresented parties will receive notice of the Order, which will contain the Zoom information, by email or regular mail by the Prothonotary to the email and/or regular mail address on file. . Counsel or self-represented parties shall be responsible for providing a copy of the Court Order, Protocol for Virtual Court Hearings and Zoom invitation, to all witnesses and parties.

Cases currently in the trial inventory and for which a trial praecipe was previously filed will be scheduled for trial beginning in November, 2020. Counsel are advised to have appraisals updated immediately. The Court, upon request or upon its own initiative may schedule a settlement conference in such cases during the month of October.

- **VIRTUAL BENCH TRIALS**

- In Virtual Bench trials, all parties and counsel shall be familiar with and shall comply with Montgomery County Court of Common Pleas Protocol for Virtual Court Hearings, posted on the Court's website.
- All Virtual Bench Trials will be conducted on the record. The Court Reporter shall be present remotely. A transcript of the proceeding will be available from the Court Administrator's Office.
- Parties, witnesses and counsel shall be expected to join the waiting room for the Virtual Bench Trial at least 15 minutes before the Virtual Bench Trials is scheduled to begin.
- **Exhibits** – All proposed exhibits to be introduced or referred to at the Virtual Bench Trial must be submitted to the Trial Judge at least 5 business days prior to the scheduled Virtual Bench Trial. Exhibits shall be submitted to the Trial Judge, by email addressed to the Virtual Courtroom email address for the assigned Judge, for example JudgeRothsteinVirtualCourtroom@montcopa.org. Counsel must also send copies by email to opposing counsel and unrepresented parties.
- **CONTINUANCES** – Any request for continuance shall be directed to the Triage Judge. Continuances will only be considered upon good cause shown.