

## **Special Rules for the Onondaga County Commercial Division Tax Certiorari Part**

1. Appearances are not required on the initial return date of a Real Property Tax Law Article 7 (Judicial Review) proceeding. If the Article 7 is brought as a hybrid proceeding a return date appearance will be mandatory. Also, counsel should be aware that RPTL §712 denials do not apply to Article 78 or declaratory actions.
2. The Court *sua sponte* will dismiss any case pending for four years or more without a trial note of issue.
3. A party waives its right to demand a bill of particulars unless the demand is served with the answer.
4. Pursuant to CPLR §408, leave of the court is required for disclosure except for a notice under §3123.
5. A motion to strike a trial note of issue must be made within twenty (20) days of service of the trial note of issue. A party's failure to move within this time frame serves as a waiver of all objections to the trial note of issue.
6. After a trial note of issue is filed, the parties will be notified to attend a tax certiorari calendar call or conference ("calendar call"). At the calendar call, the parties must agree on the terms of a Tax Certiorari Stipulation and Order ("TC Stipulation and Order"). A copy of a blank TC Stipulation and Order can be found on the New York State Commercial Division website at [www.nycourts.gov/courts/comdiv/](http://www.nycourts.gov/courts/comdiv/). Among other things, the TC Stipulation and Order must include an appraisal exchange date, valuation date, equalization rate, and the size and location of the property.
7. The executed TC Stipulation and Order must be filed in the Onondaga County Clerk's Office.
8. The appraisal exchange date may not be extended without prior approval of the Court.
9. Any objection to the admissibility of an appraisal is waived unless an opposing party files specific objections, in writing, within thirty (30) days of service of the appraisal. A response must be filed within twenty (20) days of service of the objections.

10. Upon any motion for summary judgment, there shall be annexed to the notice of motion a separate, short and concise statement, in numbered paragraphs, of the material facts as to which the moving party contends there is no genuine issue to be tried. Papers opposing a motion for summary judgment shall include a correspondingly numbered paragraph responding to each numbered paragraph in the statement of the moving party and, if necessary, additional numbered paragraphs containing a separate short and concise statement of the material facts as to which that party contends that there exists a genuine issue to be tried. Each numbered paragraph in the statement of material facts required to be served by the moving party will be deemed admitted for purposes of the motion unless specifically controverted by a correspondingly numbered paragraph in the statement required to be served by the opposing party. See Rule 19-a of the Rules of the Commercial Division of the Supreme Court, 22 NYCRR 202.70.
11. In lieu of an opening statement, the parties must file a pre-trial memorandum of law at least seven (7) days before commencement of the trial. The pre-trial memorandum of law must outline both the stipulated and disputed facts and issues and shall not exceed five (5) pages in length.
12. At the conclusion of a tax certiorari trial, the parties must order the trial transcript. Within thirty (30) days after receipt of the trial transcript, each party must submit to the Court an electronic and hard copy of proposed findings of fact and conclusions of law indexed to the transcript.
13. Unless modified by these rules, the parties must comply with Uniform Rules of the Trial Court, 22 NYCRR 202.59 and the Onondaga County general rules for non-jury trials which can be found on the Fifth Judicial District website at <http://www.nycourts.gov/courts/5jd/>.