

Special Rules for the Onondaga County Commercial Division Tax Certiorari Part

Revised September 7, 2023

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. Counsel should be aware that if no answer is filed the automatic denial provision of RPTL §712(1) does not apply to an Article 78 or declaratory action.
2. The Court *sua sponte* will dismiss any case pending for four years or more without the filing of a trial note of issue.
3. A party will be deemed to have waived its right to demand a bill of particulars unless the demand for the bill of particulars is served with the answer.
4. Pursuant to CPLR § 408, leave of the court is required for disclosure except for a notice to admit pursuant to CPLR § 3123(a).
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 provided with a Tax Certiorari Stipulation and Order. A copy of a blank Tax Certiorari Stipulation and Order can be found on the New York State Commercial Division website at <https://ww2.nycourts.gov/courts/comdiv/onondaga-operationalinfo>.
7. The executed Tax Certiorari Stipulation and Order signed by the Court will be filed in NYSCEF or if the matter is a paper case, in the Onondaga County Clerk's Office, by the Court.
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. Any motion for summary judgment shall comply with 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 proposed findings of fact and conclusions of law indexed to the transcript.
13. Unless modified by these rules, the parties must comply with the 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 <https://ww2.nycourts.gov/courts/5jd/rules>.