
From: Cordani, John
Sent: Wednesday, January 19, 2022 9:48 AM
To: Del Ciampo, Joseph
Cc: Abrams, James
Subject: RE: Referral from the Superior Court Rules Committee Regarding uniform standard interrogatories and production requests for real property tax appeals
Attachments: Property Tax Appeal Standing Orders.docx

Joseph,

Thank you for sending this proposal to me. Upon review of the proposal, my initial comments are:

1. The tax court in New Britain already has a standing order (see attached) which addresses the more important discovery addressed by the proposal.
2. In my view, discovery disputes in property tax appeals are only rarely raised to the court's attention. There is no doubt that there are disputes being dealt with by the attorneys without court involvement, however the court only rarely sees discovery disputes that it needs to decide. In my estimation, the amount of discovery disputes raised to the court as a proportion of the pending litigation is lower than experienced in general civil litigation.
3. In consideration of the proposal, I would like to see comments from both the plaintiffs' and the defendants' bar. Typically, I see Attorney Weaver representing defendants.
4. The proposed standard interrogatories to be served on the taxpayer cover many areas that the town will already have information on through the (a) income and expense reports, and other reports, that taxpayers are required to regularly submit to the assessors, (b) normal operation of the building and permit departments which generally feed into the tax department, and (c) the Board of Assessment Appeals. Nearly all property tax appeals are heard before the town's Board of Assessment Appeals before the litigation arrives in court.

I would be very happy to discuss the proposal further and to consider any comments provided by the other recipients of your email. Please let me know how I can best assist.

Thank you.
John

Hon. John Cordani
Judge, Superior Court
Connecticut Judicial Branch
Email:
John.cordani@jud.ct.gov

From: Del Ciampo, Joseph <Joseph.DelCiampo@jud.ct.gov>
Sent: Tuesday, January 18, 2022 2:15 PM
To: Abrams, James <James.Abrams@jud.ct.gov>; Cordani, John <John.Cordani@jud.ct.gov>; 'Bill Chapman (bchapman@ctbar.org)' <bchapman@ctbar.org>; ThomasDeNoto@bristolct.gov; mgardner@groton-ct.gov; kmdeneen@omalleydeneen.com; ravena@sswbgg.com
Cc: Marin, Carolina <Carolina.Romanauskas@jud.ct.gov>; Petruzzelli, Lori <Lori.Petruzzelli@jud.ct.gov>
Subject: Referral from the Superior Court Rules Committee Regarding uniform standard interrogatories and production requests for real property tax appeals

Good afternoon,

At its meeting on January 10, 2022, the Rules Committee of the Superior Court considered a proposal to amend the Practice Book to include uniform standard interrogatories and production requests for real property tax appeals (RC ID # 2021-027, attached). After discussion, the Committee tabled this proposal and referred it to Judge Abrams and Judge Cordani, the Connecticut Bar Association, the Connecticut Association of Assessing Officers, Connecticut Association of Municipal Attorneys, and for review of the proposal and to submit comments.

The next meeting of the Rules Committee is February 7, 2022. The last meeting of the Committee for new business is March 14, 2022.

Thank you.

Joseph J. Del Ciampo
Director of Legal Services
Connecticut Judicial Branch
100 Washington Street
Hartford, Connecticut 06106

e-mail: Joseph.DelCiampo@jud.ct.gov

Tel: (860) 706-5120

Fax: (860) 566-3449

This e-mail and any attachments/links transmitted with it are for the sole use of the intended recipient(s) and may be protected by the attorney/client privilege, work product doctrine, or other confidentiality provision. If you are not the intended recipient, you are hereby notified that any review, disclosure, copying, dissemination, distribution, use or action taken in reliance on the contents of this communication is STRICTLY PROHIBITED. Please notify the sender immediately by e-mail if you have received this in error and delete this e-mail and any attachments/links from your system. Any inadvertent receipt or transmission shall not be a waiver of any privilege or work product protection. The Connecticut Judicial Branch does not accept liability for any errors or omissions in the contents of this communication which arise as a result of e-mail transmission, or for any viruses that may be contained therein. If verification of the contents of this e-mail is required, please request a hard-copy version.

STANDING ORDER CONCERNING PROPERTY TAX APPEALS PENDING IN THE ADMINISTRATIVE APPEALS SESSION IN NEW BRITAIN

REQUIRED INITIAL DISCLOSURES

Within sixty days after the filing of a property tax appeal complaint in, or the transfer of a property tax appeal to, the Administrative Appeals Session of the Superior Court in New Britain, the parties shall exchange the following information to the extent such information then exists within their respective custody or control:

1. The plaintiff shall provide the defendant town or city with: (i) any appraisals of the subject property dated within the period starting two years prior to the valuation date at issue in the appeal and ending on the date of such exchange, (ii) income and expense figures for the property at issue for the most recent three years prior to the valuation date at issue in the appeal, (iii) copies of current leases or current lease summaries for the property at issue, and (iv) copies of any listing agreements concerning the property at issue dated within the most recent two years prior to the valuation date at issue in the appeal.
2. The defendant town or city shall provide the plaintiff with: (i) the valuation of the subject property established for the period prior to the revaluation at issue in the appeal, (ii) a copy of the property tax card for the property at issue, (iii) copies of the income and expense reports filed by the property owner for the most recent three years from the valuation date at issue in the appeal, and (iv) any appraisals of the subject property dated within the period starting two years prior to the valuation date at issue in the appeal and ending on the date of such exchange, including the methodology used to arrive at the valuation that is at issue in the appeal.

This standing order shall apply to any property tax appeal filed in, or transferred to, the Administrative Appeals Session of the Superior Court in New Britain on or after March 2, 2020. These requirements concern only initial disclosures of information and do not impact normal discovery conducted in the matter, the obligations imposed by scheduling orders issued in the matter, nor the rights and obligations established by statute or the Practice Book. The purpose of the initial disclosures is to foster settlement.

Hon. John L. Cordani

Presiding Judge, Tax and Administrative Appeals Session

February 10, 2020