

CHAPTER 1 GENERAL

§1-01 Scope.

§1-02 Intent.

§1-03 Definitions.

§1-01 **Scope.** This title shall govern the disposition of all applications to the Tax Commission for correction of tentative real property tax assessments.

§1-02. **Intent.** This title is intended to provide the public with a system of administrative review of applications protesting tentative real property tax assessments.

§1-03. **Definitions.** Unless the context requires otherwise, the definitions contained in this rule apply.

“Administrative Code” means the Administrative Code of the City of New York.

“Applicant” means the person or entity applying for review of an assessment who is named as the applicant on the application form as filed or amended.

“Application” means application for administrative review by the Tax Commission of a tentative real property tax assessment set by the Department of Finance.

“Business day” means any day other than a Saturday, Sunday, or a legal holiday of the City of New York.

“Calendar page” means a listing, in calendar format, of the applications filed by a group representative for which hearings will be conducted at the same time.

“Charter” means the New York City Charter.

“Counsel” means the Counsel to the Tax Commission.

“Department of Finance” means the Department of Finance of the City of New York.

“Deferral of review” or “defer review” means that the application shall receive Tax Commission review in the year following its filing, provided there is a valid proceeding for judicial review of the assessment pending.

“Discontinuance of review” or “discontinue review” means the discontinuance of review of an application because of a procedural defect without reaching the merits of the claims presented, as provided in §4-03 of chapter four of this title.

“Emergency” means an unforeseeable event that prevents an applicant or representative from appearing at a hearing on an application, such as an illness of the representative, the self-represented applicant or a family member for whose care such representative or applicant is responsible, or the death of a representative’s or applicant’s family member.

“Form” means a form published by the Tax Commission.

“Group representative” means, except as otherwise provided in §2.05 of chapter two of this title, a person or firm who is designated as the representative on three or more applications and is assigned a group number by the Tax Commission.

“Hearing officer” means a person whom the President designates to review and determine applications.

“Net lease” means a lease of the entire property where, in addition to rent, the lessee is obligated to pay all property charges, such as taxes, insurance and maintenance.

“President” means the President of the Tax Commission.

“Representative” means the person or firm who is designated by the applicant to appear in support of an application in accordance with chapter two of this title.

“Self-represented applicant” means an applicant who is representing himself or herself with respect to an application.

“Tax Commission” means the Tax Commission of the City of New York.

“Tax Commission’s Office” means the Tax Commission’s main office in Manhattan.