

**CHAPTER 4  
REVIEW AND DETERMINATION**

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**§4-01 Determinations.**

(a) A claim or claims in an application may be determined with one or more of the following four outcomes:

- (1) dismissal of the claim or claims for a jurisdictional defect;
- (2) confirmation of the assessment based on denial of review for a substantive or procedural defect;
- (3) confirmation of the assessment following review; or
- (4) an offer or a determination to correct the assessment.

(b) The Tax Commission may not increase an assessed valuation.

(c) The Tax Commission may notify appropriate governmental agencies of errors in assessment or in official records.

(d) If an application has not been determined by May 25, the assessment objected to shall be deemed to be the final determination as provided by Charter §165 for purposes of fixing the time to bring a judicial review proceeding as provided by Charter §166.

**§4-02 Mandatory Denial of Review.** The Tax Commission shall deny review of an application on any of the following grounds:

- (a) Two or more applications for review of the same assessment are pending.
- (b) The applicant failed to comply with Administrative Code §11-208.1 for the applicable year.
- (c) The application does not contain the income and expense information required by Charter §163 or §164-a, Administrative Code §11-216(b), or chapter three of this title.
- (d) The application is illegible.

(e) The application is not typed, written or printed in ink.

(f) The application signed by an agent who is required to attach a power of attorney does not contain the agent's statement of personal knowledge.

(g) The applicant lost standing as a person aggrieved before the application is determined.

(h) If an assessment review proceeding is commenced in court before September 30, review of the application shall be deemed waived unless the application has been reviewed and determined by the Tax Commission or a hearing is scheduled after September 15.

**§4-03 Permissive Denial or Discontinuance of Review for Uncured Procedural Defects.** The Tax Commission may deny or discontinue review of an application on any of the following grounds:

(a) Failure to provide material information required by the prescribed application form.

(b) Failure to attach all required forms to an application.

(c) The application contains inconsistent or false material statements.

(d) Failure of the applicant to initial changes made to information provided in the application.

(e) Failure of the applicant to initial all pages of an application form copied single-sided from a double-sided form.

(f) Failure to file the required number of copies with the original in accordance with chapter three of this title.

(g) A person other than the applicant changed material information provided by the applicant in the application.

(h) The applicant failed to report to the Department of Finance by October 1 of the calendar year immediately preceding the filing of an application the cost of either of the following:

(1) for property identified on the assessment roll by identification number, any additions to or retirements of such property during the calendar year ending on such date; or

(2) any new equipment taxable as real property not previously on the assessment roll.

(i) Applications are not filed and eligible for review for all lots for which a consolidated income and expense statement is filed, for which consolidated review is requested, or which are operated as a single economic unit.

**§4-04 Notice of appearance.**

(a) Representatives and self-represented applicants appearing at a hearing shall file with the hearing officer a notice of appearance form.

(b) Witnesses and other persons attending a hearing shall sign the notice of appearance for the application under review.

#### **§4-05 Litigation status.**

(a) Representatives and self-represented applicants shall file a certificate of litigation status according to published instructions in the form prescribed for such purpose.

(b) The certificate of litigation status shall be filed: (1) with the hearing officer at a hearing; (2) with the application if the application requests review on papers; or (3) with a request for review on papers amending a request in the application for a hearing.

(c) Failure to file a certificate of litigation status or errors therein causing an error in the terms of an offer may result in the denial of a request for a revised offer.

#### **§4-06 Amended applications for procedural changes.**

(a) To withdraw a hearing request, to withdraw an application or claim in an application, or to raise the market value claimed in an application, representatives and self-represented applicants shall file the form prescribed for such purpose.

(b) To revoke the designation of representative in the application and to designate a new representative, applicants shall file the form prescribed for such purpose.

(c) To consent to the substitution of a new applicant to obtain review of an application, applicants shall file the form prescribed for such purpose.

#### **§4-07 Group representatives' response to reports on initial application status.**

(a) Group representatives shall examine Tax Commission reports of the initial status of applications and shall respond timely to notify the Tax Commission of omissions and other errors.

(b) The Tax Commission may defer review of an application if the representative or self-represented applicant fails to timely notify the Tax Commission of any omissions from or other errors in such report.

(c) For the purposes of this section, notification will be considered timely if provided within thirty days of the issuance of the Tax Commission report of the initial status of an application or such other date stated on the report.

#### **§4-08 Consolidated review of related lots.**

(a) Representatives and self-represented applicants shall notify the Tax Commission on the prescribed form if two or more tax lots are contiguous or near one another on the same or adjacent blocks, under common ownership or control, and operated as an economic unit or are otherwise related for purposes of valuation for taxation so as to make consolidated review of the assessments appropriate.

(b) Notice of related lots shall be filed timely. Notice of related lots for which income and expense schedules must be filed on or before March 1 is due no later than 5:00 P.M. on March 4. Notice of related lots for which income and expense schedules must be filed on or before March 24 is due no later than 5:00 P.M. on March 15. Notice of related lots for which no

income and expense schedule is required is due no later than 5:00 P.M. on March 4. When March 4 or 15 fall on a Saturday or Sunday notice of related lots is timely if filed no later than 5:00 P.M. the following Monday.

(c) Failure to file or late filing of notice of related lots may result in denial or deferral of review of applications for the related lots.

#### **§4-09 Scheduling Review of Applications; Rescheduling; Default.**

(a) The Tax Commission shall review all applications that are eligible for review within one year of their filing, unless there is deferral of review.

(b) The Tax Commission shall schedule the review of applications at its discretion.

(c) The Tax Commission may review an application as soon as it is filed, upon notice to the representative or self-represented applicant, as specified in this section.

(d) Review of an application may be (1) by hearing, in person or by telephone or (2) on papers submitted.

(e) Applicants shall request their preferred method of review in the application. The Tax Commission will make reasonable efforts to grant an applicant's preferred method of review.

(f) Representatives and self-represented applicants shall appear for hearings at the scheduled time.

(g) The Tax Commission shall deny review of an application upon an applicant's or representative's failure to appear, without good cause, at a scheduled hearing.

(h) The Tax Commission may review an application on papers submitted or defer review of an application of a group representative who requests the rescheduling of a hearing and fails to show good cause therefor.

(i) *Notice and location of hearings for self-represented applicants and for non-group representatives.*

(1) Self-represented applicants and non-group representatives may request a hearing in an office of the Tax Commission in any borough. The Tax Commission shall make reasonable efforts to grant the applicant's or representative's preferred location.

(2) The Tax Commission will mail written notice of the date, time and location of a hearing held at the applicant's or representative's request to the applicant or the person the application designates as the representative, as the case may be, at the mailing address specified.

(3) Notice of hearing shall be mailed by June 15 and at least two weeks before the scheduled hearing date.

(4) An applicant or representative who requests a hearing and does not receive by June 22 a notice of a hearing shall notify the Tax Commission of such fact in writing or by telephone, fax or email by 5:00 P.M. on June 26. Failure to timely notify the Tax Commission may result in denial or deferral of review. When June 26 falls on a Saturday or Sunday, such notices are timely if provided by 5:00 P.M. the following Monday. A self-represented applicant and non-group representative shall provide a copy of an application and filing receipt upon the request of the Tax Commission.

(j) *Notice and location of hearings for group representatives.*

(1) Hearings for group representatives shall be conducted in the Tax Commission's Office.

(2) The Tax Commission will provide the group representative with notice of the date and time of a hearing requested in the application. The Tax Commission may use regular mail for notice of hearings to group representatives, or fax or email for group representatives who maintain fax or email facilities in their regular course of business.

(3) As notice of hearing, the Tax Commission may provide calendar pages.

(4) The Tax Commission will provide notice of hearing to group representatives of at least three business days.

(5) Except as provided in subdivision (k) of this section or for good cause shown, group representatives shall appear timely at all hearings scheduled during business days from March 15 to November 15, inclusive.

(6) Group representatives who do not receive by April 10 a notice of hearing for all applications they filed shall notify the Tax Commission of such fact in writing or by telephone, fax or email by 5:00 P.M. on April 15. Failure to timely notify the Tax Commission may result in denial or deferral of review. When April 15 falls on a Saturday or Sunday, such notices are timely if provided by 5:00 P.M. the following Monday. Group representatives shall provide copies of applications and filing receipts upon the request of the Tax Commission.

(7) Group representatives who do not receive by July 1 a notice of hearing or a calendar page for all applications that the Tax Commission previously reported are eligible for review shall notify the Tax Commission of such fact in writing or by telephone, fax or email by 5:00 P.M. on July 5. Failure to timely notify the Tax Commission may result in denial or deferral of review. When July 5 falls on a Saturday or Sunday, such notices are timely if provided by 5:00 P.M. the following Monday. When July 5 falls on a legal holiday, such notices are timely if provided by 5:00 P.M. the next business day following such legal holiday. Group representatives shall provide copies of applications and filing receipts upon the request of the Tax Commission.

(k) *Requests by group representatives for days without scheduled hearings.*

(1) Group representatives may request in writing, on or before March 1, that the Tax Commission not schedule any hearings on certain business days between April 1 and November 15.

(2) Insofar as practical, the Tax Commission will not assign hearings to the representative on those days. Requests for more than five consecutive business days or for more than fifteen days within any sixty-day period will be granted only upon a showing of good cause supported by documentary evidence. In addition to the foregoing, for applications for properties whose assessed value is \$40,000,000 or more, or such other amount specified by the Tax Commission, requests for more than five consecutive business days or for more than seven days from April 1 until the assessment roll becomes final on May 25 will be granted only upon a showing of good cause supported by documentary evidence.

(l) *Condominium unit hearings.* All applications for condominium units in tax class two within the same condominium seeking correction of the value of the residential portion of the condominium as a whole may be heard at the same time.

(m) *Rescheduling requests by self-represented applicants and non-group representatives.*

(1) Upon written request, received at least seven days before the scheduled hearing date, rescheduling may be granted to an alternative date. Such alternative date will be set at the discretion of the Tax Commission.

(2) All rescheduled hearings will be conducted in the Tax Commission's Office.

(3) A self-represented applicant or non-group representative may appeal in writing a rescheduled date of hearing for good cause shown, supported by documentary evidence.

(4) In the event of an emergency or other need to reschedule arising within seven days of the scheduled hearing, rescheduling may be granted at the discretion of the Tax Commission on less than seven days notice. The self-represented applicant or representative shall promptly give notice of an emergency or other need to reschedule and request rescheduling prior to the scheduled hearing in writing or by telephone, fax or email. Upon receipt of documentary evidence showing good cause for rescheduling, rescheduling will be granted.

(5) Failure to notify the Tax Commission in advance of a scheduled hearing date of a need to reschedule shall result in a denial of review in the absence of good cause shown for failure to appear and provide advance notice.

(n) *Rescheduling requests by group representatives upon good cause shown.*

(1) After calendar pages have been provided, hearings may be rescheduled, with notice to the group representative, to a date sooner or later than the scheduled date.

(2) The hearing officer initially assigned to review rescheduled applications may retain them for review upon rescheduling.

(3) Upon a group representative's written request, received at least seven days before the scheduled hearing date, rescheduling shall be granted only upon a showing of good cause supported by documentary evidence. Convenience of the group representative shall not be good cause to reschedule. A group representative's claim of insufficient time to prepare for a hearing that the representative requested shall not be good cause to reschedule, unless the group representative is a sole practitioner and has three or more calendar pages for one week.

(4) If hearings are scheduled on a day the representative timely informed the Tax Commission the representative would not be available, good cause shall be deemed shown unless the representative requested that no hearings be scheduled more days than permitted by this section.

(5) In the event of an emergency or other need to reschedule arising within seven days of the scheduled hearing, rescheduling may be granted at the discretion of the Tax Commission on less than seven days notice. The group representative shall promptly give notice of an emergency or other need to reschedule and request rescheduling prior to the scheduled hearing in writing or by telephone, fax or email. Upon receipt of documentary evidence showing good cause for rescheduling, rescheduling will be granted.

(6) Failure to notify the Tax Commission before a scheduled hearing date of a need to reschedule shall result in a denial of review in the absence of good cause shown for failure to appear and provide advance notice. Upon written request to the President, reconsideration of such denial of review may be granted upon a representative's showing of good cause for the failure to provide advance notice and appear and a clearly meritorious claim of error in the assessment. Review, if granted, shall be conducted on the papers submitted, unless otherwise directed by the Tax Commission.

(7) If a group representative has a conflicting engagement in court, the representative shall promptly notify the Tax Commission in writing of the conflict and request rescheduling. Notice of a conflicting engagement shall be provided before a scheduled hearing. In the instance of a conflicting engagement in a proceeding in another administrative agency, the Tax Commission shall entertain a request for rescheduling only in the event that the other administrative proceeding was scheduled before the Tax Commission sent notice of the scheduled hearing. The group representative shall promptly notify the Tax Commission in writing or by email of the conflict and request rescheduling.

(o) *Discretionary rescheduling for less than good cause.*

(1) The Tax Commission may grant requests to reschedule hearings without good cause shown upon a determination that a change of date is convenient for the Tax Commission.

(2) If a representative or a self-represented applicant cannot attend a scheduled hearing, he or she may request in advance review on papers submitted. Review on papers upon advance request is in the discretion of the Tax Commission. Papers received on or before the scheduled hearing date, or other date set by the Tax Commission, shall be considered in the review.

(p) *Failure to appear upon a claim of lack of notice.*

(1) Failure to appear based on a claim of lack of notice of hearing will be excused upon a showing of good cause established by convincing evidence by the representative or self-represented applicant. An erroneous address of the representative or self-represented applicant to which notice was sent will constitute good cause established by convincing evidence only if the representative or self-represented applicant has timely notified the Tax Commission of his, her, or its correct address.

(2) Non-receipt of notice of hearing shall not constitute good cause established by convincing evidence by for failure to appear unless the representative or self-represented applicant has made inquiry of the Tax Commission as to the date of scheduled hearings before April 15 or July 5 as required by sections 4-09(j)(6) and (7) of this chapter.

(3) The Tax Commission may review on papers submitted or defer review of applications of a representative or self-represented applicant who fails to show good cause that his or her failure to appear was the result of non-delivery of the notice of hearing by the postal service.

(q) *Rescheduling at the initiative of the Tax Commission.*

(1) Upon notice by the Tax Commission to the representative or self-represented applicant of a need to reschedule, hearings shall be rescheduled to a mutually convenient date.

(2) In the event that a date within two weeks of the originally scheduled date cannot be agreed upon as mutually convenient, the Tax Commission may review the applications on the papers submitted or reschedule the hearing at its discretion on notice of at least five business days.

**§4-10 Burden of Proof on Market Value and Other Facts.**

(a) An assessment is presumed correct.

(b) Applicants must initially show substantial evidence sufficient to raise a valid and credible dispute regarding valuation before a hearing officer will proceed with a substantive review of an application.

(c) Applicants bear the burden to prove that the assessment is erroneous by a preponderance of the evidence.

(d) A complete application is the minimum evidence required for eligibility for a substantive review of an application. Facts specific to the property may be submitted in addition to the facts required by the prescribed forms.

(e) Applicants claiming that an assessment is excessive, unequal or misclassified must prove full market value, regardless of restrictions personal to the owner, according to the condition, ownership, and use of the property on the tax status date, January 5.

(f) In proving market value, applicants shall adhere to the three approaches to valuation recognized by the courts: sales, income, and cost.

(g) The Tax Commission shall review the assessment, not components of the underlying valuation formula. By itself, an error in the valuation methodology or calculations used to derive the assessment shall not establish an assessment error.

(h) Evidence of market value estimates of the Department of Finance or assessments of comparable properties shall not establish the market value of a property.

(i) Property for which an application for review of the assessment is filed shall be subject to interior and exterior inspection by a City employee.

(j) The hearing officer may cause the person who signed the application or any other person to appear, take such person's testimony under oath and require such person to produce for examination such books, records and documents upon which the application is based.

(k) Evidence to dispute the Department of Finance tax class ratio of assessment shall conform to Real Property Tax Law §720(3) to be considered on a claim that an assessment is unequal. A representative or self-represented applicant shall provide notice at least ten days before a scheduled hearing that he or she expects to offer such evidence.

(l) The hearing officer shall consider and weigh the strength, credibility and persuasiveness of arguments and facts offered in support of an application, including the application, documents, photographs and maps, and sworn testimony on personal knowledge, along with arguments, records, or other evidence offered by the Department of Finance, records of the Tax Commission, or facts within the knowledge and experience of the hearing officer.

#### **§4-11 Proving Market Value.**

(a) *Sale of the subject property.*

(1) The price at which a property sold in a recent arm's-length transaction between a willing buyer and seller on the open market, if not shown to be abnormal, is significant evidence of the value of the property.

(2) Applicants shall report the fact and details of any of the following transactions concerning the property under review occurring within a two-year period preceding the tax status date, January 5, and thereafter until an application is determined or an offer is accepted, whichever occurs later: any transfer of the property under review, any transfer of an ownership interest in the property, and the execution of a contract to transfer the property.

(i) An application that fails to report the fact and details of a transaction concerning the property that occurred before filing shall be denied review.

(ii) Failure to report a transaction concerning the property that occurs after filing an application and before determination of the application while the application is pending for determination shall result in denial of review.

(iii) Failure to report a transaction concerning the property that occurs after a hearing and before an offer is accepted shall result in withdrawal or revocation of an offer.

(3) Applicants shall report the fact and details of any net lease of the property under review in effect when an application is filed, when any such net lease is negotiated or executed while the application is pending for determination, or when an offer is accepted. Failure to report on a net lease shall result in denial of review or confirmation of the assessment if review preceded the execution of the net lease or the report.

(4) Applicants shall report details about a transfer of the property under review on the form prescribed for that purpose. The details required by such form may include, but shall not be limited to, whether the sale was an arm's-length transaction between unrelated persons, whether the sale was made without economic duress, and other aspects of the consideration and circumstances of the sale.

(5) In reporting a transfer of the property under review, applicants may be required to submit a copy of a closing statement in sufficient detail to permit identification of the principals, the total consideration paid, whether by cash or assumption of mortgages or other liabilities such as unpaid taxes, and such other information deemed necessary by the Tax Commission.

(b) *Sales approach.*

(1) The market or sales comparison approach to finding value relies on recent sales of properties of similar size, age, and location.

(2) The Tax Commission will rely on comparable sales as the primary valuation method for properties in tax class one.

(3) The Tax Commission may rely on comparable sales as the primary valuation method for properties in tax class two with four to ten residential units.

(4) Sales offered as evidence shall be identified by date, address and block and lot, and exterior description of the property.

(5) Sales are recent if they have occurred within two years before or within two years after the tax status date, January 5.

(6) Sales shall be offered as evidence only upon personal knowledge or belief in good faith that the properties are comparable. If no recent comparable sales exist, other recent sales may be offered with reasonable adjustments for differences that are identified.

(c) *Income approach.*

(1) The income approach to finding value relies on the income that the property generates or can generate. A year's net operating income, based on reported figures or estimates, may be divided by a capitalization rate to find value. Alternatively, value may be derived by multiplying one year's gross rental income by a factor derived from analysis of open market transfers of comparable properties.

(2) The Tax Commission will rely on the income approach as the primary valuation method for properties in tax class two with more than ten units and tax class four. The Tax Commission may rely on the income approach for properties in tax class two with ten or fewer units.

(3) The Tax Commission may require, in addition to completion of the prescribed forms, submission of copies of rent rolls prepared in the normal course of business and other documents as may be deemed relevant by the Tax Commission to the determination of value.

(4) To establish the value of properties that do not currently generate rental income, such as owner-occupied properties, properties held in the cooperative or condominium form of ownership, and owner-occupied condominium units, evidence of rental income and operating expenses from comparable rental buildings shall be provided. Such rental buildings shall be similar in age, number, size and type of apartments, number of floors, and location.

(5) Comparable rental buildings shall be offered as evidence only upon personal knowledge or belief in good faith that the properties are comparable. If there are no comparable properties, other rental buildings may be offered with adjustments for differences that are identified.

(6) Representatives and self-represented applicants relying on rental income and operating expenses from comparable buildings in their argument at the hearing shall submit a written summary of the information relied upon at the hearing.

(7) For residential condominium units, documentary evidence of rental income, if any, such as signed leases and copies of rent checks, shall be provided.

(8) The Tax Commission may rely on the income approach for properties used as hotels, motels, retail department stores, parking sites, and theaters.

(d) *Cost approach.*

(1) The cost approach to value relies on the cost of reproducing the existing structure, less depreciation.

(2) The Tax Commission will rely on the cost approach as the primary valuation method for specialty properties, including utility structures and equipment.

(3) The Tax Commission will rely on the cost approach as the primary valuation method for newly constructed properties and for valuation of alterations to existing properties.

(e) The hearing officer may consider any reasonable valuation approach or a combination of approaches in determining value.

(f) The hearing officer may: (1) cause the person verifying the application or another person with personal knowledge to appear; (2) take testimony under oath; (3) require the applicant to produce for examination such books, records and documents upon which the application is based; and (4) visit and inspect the property.

(g) The hearing officer may upon notice to the representative or self-represented applicant require submission at or after a hearing additional information, including without limitation statements, documents, records, or photographs, that the hearing officer considers material to determine the application.

(h) All testimony at a hearing shall be given under oath. All written information and documents offered by representatives and self-represented applicants for consideration at a hearing, or on review without a hearing, shall be authenticated upon personal knowledge.

(i) Written statements submitted after the filing of an application to cure factual omissions or errors in the application shall be verified upon personal knowledge.

(j) If the property is occupied, in whole or part, by the applicant or a related entity, the applicant shall so state.

(k) If the applicant is a lessee, the applicant shall upon request of the hearing officer provide a copy of the lease or memorandum of lease and shall certify the nature of the relation, if any, between the parties to the lease.

(l) If the applicant's claim concerns valuation of a new building or an alteration of an existing improvement, the applicant shall provide copies of contracts, cancelled checks or other documentary evidence of all costs of construction or alteration. The applicant shall state if any exemption application is pending or contemplated.

(m) If the applicant's claim rests on a judgment of foreclosure, the applicant shall present evidence of the foreclosure, unpaid balance of mortgage, if any, and all other pertinent information.

(n) If the applicant's claim rests on an adjudication of bankruptcy, the applicant shall present evidence of such adjudication and all other pertinent information.

(o) If the applicant's claim rests on a change of law, the applicant shall provide a statement of the law and authorities substantiating the claim.

(p) If the applicant's claim rests on demolition of or physical damage to the property, the applicant shall upon request of the hearing officer present evidence of the type and extent of damage, the type and extent of insurance coverage, governmental assistance for which the applicant has applied or will apply, litigation to recover for such damage that the applicant has commenced or will commence, existing tenancies, if any, and plans to repair, renovate or reconstruct the property.

#### **§4-12 Offer and Acceptance.**

(a) An offer to correct an assessment requires that an error in assessment either be established by the applicant by a preponderance of the evidence or be admitted by the Department of Finance.

(b) An offer may be extended upon such conditions as the Tax Commission deems just and equitable under the circumstances.

(c) An offer may encompass the assessment for the current year and the immediately prior year or an earlier year authorized by Administrative Code §11-225.

(d) An offer to correct an assessment may be based in whole or part on error in assessment for an earlier year provided such error is established and a valid Real Property Tax Law article seven petition to correct the earlier assessment is pending.

(e) A notice of offer and acceptance agreement will be issued in writing to the representative or self-represented applicant.

(f) An offer shall be accepted in the form prescribed for that purpose within the time stated in the notice of the offer. The time for acceptance shall not be less than ten days.

(g) Upon failure to file the acceptance within the time stated, in the proper form, and with all required papers, as prescribed in the acceptance agreement, the offer shall lapse and the assessment shall be confirmed.

(h) A change to a prescribed term of an acceptance shall make the attempt to accept an offer ineffective.

(i) An acceptance is filed when it is received in the Tax Commission's Office. A Tax Commission receipt form is the only proof of timely filing recognized by the Tax Commission.

(j) If, after an offer and before acceptance, there has been a transfer of the property or the applicant's interest in the property, execution of a contract to sell, or a new net lease negotiated or executed, these facts shall be disclosed in the form prescribed for that purpose with a request for re-offer within the time allowed for acceptance, unless the applicant chooses not to accept the offer.

(k) Offers are subject to review and approval and revocation by the Tax Commission.

(1) The Tax Commission may withdraw an offer at any time and for any reason prior to the Tax Commission's approval of the offer, whether or not such offer has been accepted. Upon withdrawal of an offer, the Department of Finance shall reinstate the original assessment.

(2) An offer may be revoked within six years after its approval by the Tax Commission on grounds of illegality, irregularity, fraud or misrepresentation in the application or in oral or written submissions in support of the application, or because the applicant or any person acting for the applicant is convicted of, or enters a plea of guilty to, a crime related to the assessment of the property. Upon revocation of an offer, the Department of Finance shall reinstate the original assessment and may impose additional taxes with interest. The applicant shall forthwith return any refund paid as a result of the offer.

#### **§4-13 Reconsideration for Manifest and Substantial Error.**

(a) Representatives and self-represented applicants may request reconsideration of the merits of a determination upon a showing of manifest and substantial error.

(b) Requests for reconsideration should be made to the President within fifteen days of the notice of determination.

(c) Requests for reconsideration shall be in writing and shall specify the manifest and substantial error(s).

#### **§4-14 Access to Hearings and Records.**

(a) Except as otherwise provided herein, hearings shall be open to the public.

(b) Applications, written hearing records, and papers filed or submitted by applicants and the Department of Finance shall be available for public inspection and copying as provided by the Freedom of Information Law. Applicants may indicate that information to be disclosed in testimony or disclosed in papers filed or submitted, including leases, rent rolls and lease schedules, should be protected from further disclosure pursuant to such law.

(c) Requests to copy or inspect records shall be made to the Records Access Officer at the Tax Commission's Office.

(d) No original records shall be removed from the custody Tax Commission unless authorized by the President or Counsel or as otherwise required by law.

(e) In the event that a City agency must take possession of an original record for official purposes, its authorized agent shall request such record in writing from Counsel.

(f) In the event that a City agency requires a copy of a record for official purposes, its authorized agent shall request it from Counsel.

These rules shall apply to applications filed on or after January 13, 2006 and shall apply to applications filed before January 13, 2006 to the extent that any matter relating to such applications is pending on or after January 13, 2006; provided, however, that section 4-03(h) added by section two of this rule shall apply only to applications filed on or after January 13, 2007.