



TAX COMMISSION OF THE CITY OF NEW YORK
1 Centre Street, Room 2400, New York, NY 10007

TC600A
2018/19

SUPPLEMENTAL INSTRUCTIONS FOR PRACTITIONERS IN 2018/19

These instructions supplement the Rules of Practice before the Tax Commission and instructions in Form TC600, *How to Appeal a Tentative Assessment*. TC600A covers issues of concern to practitioners who appear before the Tax Commission regularly, such as filing applications in bulk, application data files, hearing calendars, scheduling, and status reports. Read the Tax Commission’s rules and Form TC600 along with the information provided here.

CAVEAT: Procedures described here are subject to change, however advance notice will be given of any significant changes. Continuation in 2018 of any past policy and procedures that are discretionary (e.g., post-filing cures and reconsiderations) will depend on the volume of applications, the volume of up-front passes, and available resources.

Tax Commission 7 timetable. These instructions discuss the documents and data files you are required to file and set deadlines for required filings. Consult the text below for information on the applicable deadlines and key dates listed here.

- January 17th Report “disk” participation**
- January 22nd CLE Program On Property Tax**
- January 30th Discontinue petitions per 2017 TC70**
- January 30th Representatives registration due**
- March 1st File tax class 2, 3, and 4 applications**
- March 5th Submit application data file by e-mail**
- March 15th File tax class 1 applications**
- March 16th Submit class 1 application data file**
- March 16th Submit unavailability dates for hearings**
- March 23rd File TC150 with TCIE**
- March 23rd Submit TC166 and/or related lots list**
- March 30th Submit Condo Calendar update data file**
- April 2nd High-value hearings may start**
- April 19th Submit Non-Condo Calendar update data file**

Copies of rules, forms, and instructions. Our rules of practice, forms, instructions and other information may be obtained from our website at

<http://www.nyc.gov/html/taxcomm>

CLE Program on NYC Property Tax. A CLE program on the New York City Property Tax will be held on Monday January 22th, from 2 to 5 p.m. at New York Law School, 185 West Broadway. There is a charge for the program by the Law School. To register, and for further information, visit the Center for New York City Law at New York Law School website <http://www.citylaw.org> or call Lillian Valle-Santiago at (212) 431-2855.

Standards of Conduct and Integrity. Read TC Rules, §2-02, Standards of Conduct and Integrity. Failure to comply with the rules may result in denial or deferral of review of an application, withdrawal of an offer, suspension or censure.

Registration for representatives. All representatives, whether or not they have registered in the past, are required to file TC610 in 2018. The TC610 makes explicit what constitutes exercising due diligence for representatives appearing before the Tax Commission. The TC610 requires that you acknowledge that you have read our rules and instructions recently and agree to observe them to the best of your ability. The TC135 Notice of Appearance also requires an affirmation that a representative has exercised due diligence on the applications for a particular calendar. TC610s must be submitted by January 30th.

Sort applications for filing into four categories. As you prepare applications for filing, separate them into four categories, sorted in borough/block/lot sequence:

Category 1. TC101 for Class 4 parcels assessed at \$75,000,000 or more, TC109 for Class 4 properties assessed at \$75,000,000 or more, and supplemental applications (TC150) for Class 4 condo and non-condos assessed at \$75,000,000 or more, all to be labeled “High Value”.

Category 2:

- i) Applications and supplemental applications (TC150) for parcels assessed below \$75,000,000 where the applicant is neither the owner nor net lessee (relation codes 3 to 9 on TC200, Part 2);
- ii) Applications and supplemental applications (TC150) signed by a fiduciary or agent all to be labeled “special counsel review”; and

iii) All TC105 and all TC106 applications.

Category 3. Other TC109 and TC108 condos, and supplemental applications (TC150).

Category 4. Other TC101 and TC108 non-condos, and supplemental applications (TC150), filed by owners or net lessees.

Where to File.

a. Disk Filers:

File in Room 2400:

Category 1 and 2 applications, including supplemental applications (Form TC150) separated by category, and all copies separated from originals.

File in Room 1137:

All Category 3 and 4 applications, including supplemental applications (Form TC150) separated by category, and all copies separated from originals.

b. Non-Disk Groups:

File in Room 2400:

All applications in all categories separated by category, and all copies separated from originals.

File in Room 1137:

All supplemental applications (Form TC150) separated by category, and all copies separated from originals.

Failure to file applications as instructed may result in deferral or denial of review.

NOTE for all filers: Use separate receipt forms for each category.

Copies. With the exception of Forms TC108, you must submit one original and one complete copy of all applications, attachments, income and expense statements, supplemental applications and submissions. Where applicable, mark the “copy” box at the top of the copy. Two copies of all applications, attachments, income and expense statements, supplemental applications and submissions are required for tax class four properties having an assessed value of \$75,000,000 or more. Submit all copies in the same location as the originals but separated from the originals. No additional bulk filing of copies of income and expense statements is required. See TC699 for a summary of copy requirements. Electronic copies in lieu of paper copies will be accepted if prior arrangement is made. Contact tcinfo@oata.nyc.gov.

Substantiate standing to protest. Applicants other than an owner or net lessee, e.g. partial lessees, lessees paying less than all taxes, receivers, bankruptcy trustees, contract vendees

(buyers), and owners of a divided interest, must file Form TC200 and attach a copy of papers showing they have standing to file an application. See TC200 Instructions for further information.

Substantiate fiduciary’s authority to sign.

Fiduciaries, such as executors, administrators, trustees, guardians, and conservators, signing the application must show their authority to apply when the application is filed. Attach documentation of authority to the application. For example, executors must attach a photocopy of letters testamentary with the court seal visible. For an estate filing applications on more than five properties, as a convenience, instead of individual certificates, a letter listing the properties by borough, block and lot with a copy of letters testamentary may be filed with the applications. Unless the trust itself holds title, trustees must attach a copy of the trust agreement (or the pertinent portions thereof if the document is voluminous). Letters testamentary must either be issued within the past five years or a certificate that such letters still are in effect must be provided. If documentation of a fiduciary’s authority to apply for a property was filed in **2016** or **2017**, refiling is not required in **2018** for the same fiduciary for the same property. Note, this does not apply to required substantiation of other applicants’ standing, which much be documented each year.

Dates of unavailability. By **March 16th**, notify the Tax Commission of days between April 2nd and November 16th, when no one in the firm can attend hearings. Practitioners who appeared before the Tax Commission in **2017** will be provided a response form for this purpose. Hearings will be scheduled based upon your response. NOTE: If you do not submit an availability form or if you do not mark a date as unavailable, the Tax Commission may schedule you for hearings on ANY WEEKDAY between April 2nd and November 16th, other than City holidays. Dates of unavailability should be filed in Room 2400, in an envelope marked to the attention of the “IT Unit”. If necessary, you may be scheduled for more than one hearing on the same day at different times. Note: requests to reschedule hearings from dates included on your original submitted schedule may result in those cases being reviewed on papers.

Form TC166, consolidated review of related lots.

By **March 23rd**, notify the Tax Commission that two or more non-condo lots operated as an economic unit or otherwise related for purposes of valuation should be reviewed together as a consolidated unit. Carefully review your firm’s List of Related Tax Lots

in **2017**. File a marked copy of your list on or before 5:00 PM on **March 23nd** to indicate the related lots on which you seek consolidated review in **2018**. Non-filing, late filing or mistakes may result in denial or deferral of review. All related lots must be eligible for review for any to receive review. Read the instructions on TC166 for further information. **Do not include condo lots** on TC166; delete condo lots from your marked list of related lots. File TC166 in Room 2400 in an envelope marked to the attention of the "IT Unit". If all properly consolidated lots do not appear on the same calendar page, bring a copy of the date-stamped TC166 to the first scheduled hearing including one of the consolidated lots.

Paper TCIEs will not satisfy the Department of Finance RPIE filing requirements in 2018. The Department of Finance ("Finance") requires electronic filing of RPIE statements. Please note this year's Finance RPIE filing deadline is June 1st.

Hearings for high-value properties. Hearings on tax class 4 properties assessed at \$75,000,000 or more, including commercial condominiums may start as early as **April 2nd**. The Tax Commission will schedule the high-value hearings in consultation with representatives.

Other hearings. Due to planned replacement of the Tax Commission's computer systems, the schedule for hearings on all other applications will be determined at a later date. Check the Tax Commission website for updated timetables for hearings.

Notice of start of hearing season. You will receive at least three business days' advance notice of auto-scheduled hearings.

Hearing location. Hearings for representatives with group numbers are conducted in our main office at 1 Centre Street. On the date of your hearing, come to Room 1137 before the scheduled time for your hearings.

Electronic Notice of Filing by Group Representatives. Carefully read and follow the written specifications for application data submissions available in paper form and on the Tax Commission website at: <http://www.nyc.gov/html/taxcomm/html/home/home.shtml>. For 2018 applications filed by March 1st, the data submission is due by 5:00 PM on **March 5th**. Early submission is appreciated. In your submission, state the number of records contained in your data file. The Tax Commission will send

confirmation of receipt and will notify you as soon as possible of any problems with the file. A second data file is due by **March 16th** for tax class 1 applications filed March 1st through March 15th that were not recorded in your first submission. Email tcdata@oata.nyc.gov with questions and for help in preparing your application data file submission.

Mistaken omissions from electronic notice of filing. If any applications are omitted from, or erroneously miscoded on, your firm's application data file, you should bring any such errors to our attention as soon as the mistake is discovered. Omission from, or errors in, your application data file may result in deferral or denial of review.

How to inform the Tax Commission about up front passes. Declining review of applications – or passing - before calendars are produced will enable the Tax Commission to focus on meritorious cases, and will avoid imposition of the fee if the property's assessed value is \$2 million or more. After filing applications and before the scheduled hearings, you should to check your cases to identify those applications that are ineligible for review or on which further review is declined, e.g., where there are too many open petitions with a potential for recovery to forego, and notify the Tax Commission. Limiting the number of applications to those eligible for, and for which a meritorious claim exists, allows the Tax Commission to provide representatives and property owners with the best service possible.

Restoration. If you later seek review on any eligible applications on which you initially declined review, send us a list of properties to be restored to hearing calendars. Lists are due by **September 4th**. Restoration will be limited to applications affected by Law Department settlement of petitions for prior years, by increases by notice from Finance in the current year or applications filed by contract vendees (see TC200INS). Please note applications restored to a calendar will be subject to the \$175 fee where applicable.

How to update information on "Calendar" status. If an application should not be reviewed because a required TCIE was not timely filed or review of an application is declined in 2018, inform the Tax Commission as follows: (a) on the initial application data files which are due by March 5th and March 16th (Class 1 only), enter code 1 or 2 in field 7 named "Calendar"; or (b) e-mail a Calendar Status Update file by March 30th for condo and April 19th for non-condo applications. Follow the format specifications as listed in the instruction form

published on the Tax Commission website “Data 2018 – Specifications for Notice of Filing by Electronic Means in 2018” entitled “Tax Commission Update of ‘Calendar’ Status by Electronic Means”. The non-condo update file submission should not include condo updates and vice versa. The data file specifications for Calendar Status Update are the same for both condo and non-condo applications.

Continue to screen applications for ineligibility and passes. As you prepare for your hearings, you should continue to screen your applications for additional ineligible applications and applications where review is declined in 2018 and notify the Tax Commission promptly. Notify the Tax Commission by e-mail at tca&h@oata.nyc.gov at least three working days before the scheduled hearing.

Form TC159. You must submit two copies of all Form TC159s and attachments. All written information and documents offered by representatives for consideration at hearings must be attached to TC159. See instructions on the back page of TC159. Form TC159 must state clearly the facts and documents being offered and the reason for the submission. You should anticipate the need to supplement an application with material information to address valuation issues raised on the face of the application and TCIE before appearing at a hearing.

An incomplete TC159 and accompanying information or documents will not be considered. TC159 should bear original signatures of the affiant and notary; the statements sworn to should be those of the person taking the oath with personal knowledge of the facts. Representatives should not sign TC159. Copies of documents or representations of oral statements of facts or policy from Finance must identify the date, person, source and attendant circumstances surrounding the receipt of such document or statement.

Bring TC159 submissions with you to the hearing, submit them directly to the hearing officer, request that they be considered, and explain their significance, if necessary.

Any discrepancies among information in the application, any attachments and TC159 materials must be adequately explained in writing on the TC159.

Required substantiation in 2018. Submit substantiation to explain the following 13 items:

1. Operating loss
2. More than 10% decrease in gross income
3. Continuing vacancy of 15% or more
4. Decrease or increase in operating expenses of 15% or more
5. Average monthly rent per apartment \$650 or less, or \$850 or less per apartment in Manhattan on or south of 110th Street.
6. Repairs and maintenance higher than 15% of gross rent
7. More than 15% increase in vacancy
8. Residential rent roll times 12 less than total residential income
9. Residential rent roll times 12 110% or more of total residential income
10. Residential rent roll times 12 equals precisely total residential income
11. Wages higher than normal for the type of property or the level of income
12. Total commercial rent substantially below market rental levels
13. Apparent inconsistency between RPIE and TCIE information or in the property’s owner-occupied status.

How to substantiate these items.

Item 1. State the specific circumstances causing the operating loss, such as the number of tenants, time period and extent of vacancies, unusual expenses, or physical conditions.

Items 2, 3, 4, 7, 12, 13. State specifics that would explain the situation.

Items 5, 8, 9 and 10. Submit a copy of the December 2017 or January 2018 rent roll or the 2018 DHCR filing for the building. Tenants, apartment numbers, apartment rents and a total of the month’s rent income must be stated.

Item 11. Submit a weekly payroll statement from January 2018 with job descriptions, employee names, total gross salary and benefits. **Social security numbers should be crossed out on any documentation submitted.**

Item 6. Submit an itemized breakdown of repair and maintenance costs.

Substantiation must be either: (b) written on TC159, or (c) attached to TC159. See below for details on when substantiation for the previous year is required. Failure to submit substantiation may result in a denial of review of the application. **NOTE NEW FOR 2018: substantiation of items 1 through 10 must be submitted with the application or at the hearing. Cases will NOT be placed on hold to submit substantiation after the hearing.**

Other requests for further information. If a hearing officer in 2017 requested that further information or documentation be furnished in 2018 for the 2017 applications to be reviewed, submit that material to the hearing officer at or before your scheduled hearing. Use Form TC159. Additional time will not be provided for a post-hearing submission.

Finance conducts inspections on misclassification claims. When you apply for reclassification, an assessor in the Finance borough assessment office will contact you to arrange for a prompt inspection of the entire property. If Finance does not arrange an inspection before April 24th, you must contact the Tax Commission immediately by calling (212) 669-4410 or e-mail tcinfo@oata.nyc.gov or risk denial of review. If you do not make the property available for inspection, your request for a tax class change will be denied.

Request for review by Finance or change by notice. If, before your hearing, you or the applicant has received a Revised Notice of Property Value from Finance or has submitted a request for review of the property description, you must inform the hearing officer and provide a copy of the change notice or the request for review and any attachments.

Submit analysis in writing. You must submit a written summary of your analysis (e.g., the income and expense numbers you are using, per square foot, what adjustments you made, what cap rate you are using, and why) to the hearing officer at the hearing. A template for such analysis is available on our website. Your analysis must show that the assessment is too high; it is insufficient to assert only that Finance used erroneous information or capitalization rates in deriving the tentative assessment. You need only submit the original of your analysis; no copy is required.

Submit comparables in writing. If you are relying on rental income from comparable buildings at the hearing, submit a written summary of the information to the hearing officer.

Form TC135 Notice of Appearance. Submit one TC135 for each hearing or calendar page to the person conducting your hearing. TC135 may be used in place of Form TC140 to certify the status of litigation if the list of open proceedings on Form TC40 is correct and complete. **The TC135 must be signed by every representative attending the hearing, even if he or she does not intend to**

speak. Note that those signing the TC135 must certify that due diligence was exercised in preparing for that calendar page.

Online list of open assessment review petitions. All open assessment review petitions are posted on the Tax Commission website at <http://www.nyc.gov/html/taxcomm/html/petitions/petitions.shtml>. Review the list before you appear for hearings. See TC140 information below and on Form TC140. Questions regarding open petitions should be directed to tcinfo@oata.nyc.gov.

Form TC140. If your review of the list of open proceedings available on our website reveals an inaccuracy or omission, or that there are proceedings that the applicant does not control, submit TC140 to the hearing officer. Submit TC140 when prior years' assessments are in pre-trial settlement negotiation at the Law Department or on trial. Affected representatives will be sent further instructions on applications that should not be scheduled for hearings while prior years' petitions are under review for possible settlement. Alert the hearing officer if you rely on a TC140 submitted in a prior year.

Form TC155. Form TC155 is used to amend procedural aspects of an application. It is required to change applicants or representatives, or to withdraw an application, claim, or request for personal hearing.

Form TC155, loss of standing. An applicant must have standing when the application is filed and retain standing when the hearing is conducted to obtain review of an application. If the applicant had standing when the application was filed, the applicant's standing remains valid to establish jurisdiction for a judicial proceeding despite a subsequent transfer of the applicant's interest. However, if the original applicant loses standing before the hearing, a new applicant with standing must file an amended application attached to Form TC155 to obtain Tax Commission review. Include Form TC230 Sale Statement or Form TC200 and supporting documents where applicable. See Form TC600 or TC200INS for additional information on required disclosure of transactions and necessary filings relating to standing.

Form TC155, consent to change applicant. Consent of the original applicant who sells the property is required to allow a buyer to be substituted for the applicant only when the transfer occurs after

June 30th. If the transfer occurs before July 1st, the seller's consent on TC155 is not required.

Form TC155 to change the designated representative. If possible, the TC155 should be filed prior to the scheduled hearing. The Tax Commission is NOT responsible for advising a new representative of any scheduled hearing. Representatives are responsible for keeping informed of scheduled hearings where there has been a change in representatives.

Form TC301. You are encouraged to use this commercial lease schedule to present information on commercial leases in place as of January 5th, 2018 or later. The Tax Commission has access to **RPIE-2016 information filed with Finance in 2017.** **Use this form to address questions you anticipate about changes in vacancy and gross rent in the current year from RPIE-2016 data or 2017 TCIE information.** Information provided must be complete and comprehensive, not selective or biased. Information must be provided about leases irrespective of whether lease terms can be seen to boost or reduce the property's value.

Consideration of potential liability in prior years. The Tax Commission may review assessments for only two years. Please limit requests for back-year consideration to those cases in which an offer for the two years within the jurisdiction of the Tax Commission would be most likely to resolve all open proceedings.

NOTE If a TC309 would have been required for the back year, one may be required to obtain back-year review. A TC309 filed this year, and attached to a TC201 reporting figures for both years, will suffice. A TC309 that has been substantially modified or qualified by the signing accountant may be rejected by the Tax Commission.

Curing TC75 errors; deadline for notice of error in initial application status. Group representatives periodically receive TC75 reports on the status of applications. The initial TC75 list will be e-mailed to you. Upon review of the list reporting the initial status of applications, respond no later than the deadline printed on the list to inform us of mistakes, such as unlisted applications or applications incorrectly attributed to your firm. If you fail to timely notify us of any error or omission, you risk denial or deferral of review.

For applications that the Tax Commission lists as ineligible because of RPIE noncompliance, you must

resolve the issue with Finance by June 30th to receive consideration in **2018**.

Succeeding TC75 Reports will be distributed in paper form to report changes in application status, such as determinations to confirm or make an offer. Carefully review each TC75 list so you can anticipate receipt of offer notices (Form TC70). Notify the Tax Commission by e-mail to tcinfo@oata.nyc.gov if you have not received a TC70 shown as issued on the TC75. If you do not do so and do not provide convincing proof of non-delivery, you may not receive a re-issuance of an offer.

Clearing multiple applications. Review of an assessment will be denied when more than one applicant has an application pending on the same property. A notice will be mailed to each party when there are multiple applications. Respond by the date stated on the notice. Generally, the time will not be extended for clearing applications.

Invalid multiple applications. In the event you cannot clear for review an application your firm filed by obtaining another applicant's withdrawal, and the other applicant lacks standing, you may write to the Tax Commission before the deadline printed on the notice to ask for review notwithstanding the duplicate filing. Indicate the steps taken to resolve the dispute and enclose clear and unequivocal documentary proof that your client has standing, and that the other applicant lacks standing or that the application is jurisdictionally invalid on other grounds. For example, highlight the relevant portions of a lease granting one party and denying another the right to contest the assessment. If the evidence clearly shows that one application is valid and the other invalid, the valid one may receive review. If an offer is made and accepted, and the non-withdrawing applicant commences a petition, the applicant accepting the offer must move to dismiss the petition or lose the offer. Withdrawal of the offer will be stayed pending decision on the motion.

Scheduling hearings. If you do not receive a notice of hearing by September 28th, notify us as soon as possible that you did not receive a notice of hearing by writing to: NYC Tax Commission, One Centre Street, Rm 2400, New York, NY 10007, Attn: Director of Operations, or by sending an e-mail to tcinfo@oata.nyc.gov with "NOTICE OF HEARING" in the subject line. List all such properties that are not yet scheduled. If you do not inform the Tax Commission by September 28th that these

applications have not been scheduled, you risk denial or deferral of review.

Rescheduling hearings. If you cannot attend your hearing, you can choose to have your application reviewed on papers you submit. The Tax Commission will consider a request for rescheduling only in the event that another administrative proceeding or court date had been scheduled after you provided your dates of unavailability and before we notified you of the scheduled hearing date. The representative should promptly inform us in writing or by e-mail to tcinfo@oata.nyc.gov of the conflict and request another date for a hearing.

If you request that a hearing be rescheduled, and we do not respond in writing or by e-mail with an alternate date, contact us in writing or by e-mail within 15 days of your initial request.

Sudden emergencies on the same day as the scheduled hearing will be considered ONLY if you call us that day at (212) 602-6257 AND promptly write to request that the hearing be rescheduled, enclosing documentary evidence showing clearly the reason for your failure to appear.

Due to limited resources, the Tax Commission reserves the right to review any cases on papers in the event a rescheduled hearing is requested.

Limitation on public disclosure. Tax Commission application forms and attachments are subject to public disclosure under the Freedom of Information Law, except for details of leases, rent rolls or lease schedules whose disclosure would cause substantial injury to the filer's competitive position. However, such information may be provided to Finance except to the extent any such information represents attorney work product. To the extent the applicant believes release of some or all of the information on a submission would cause such injury, that claim should be noted on the document for us to consider in the event of a request for disclosure. **Please redact any personal information, especially social security numbers, on copies of documents submitted.**

How to accept offers. Read the entire Notice of Offer and Acceptance Agreement (Form TC70). TC70 comprises four pages of standard terms and a fifth page to be signed. Do not change or add text to TC70. Print the name and authority or title of the individual signing the acceptance; do not use a firm name alone. Use TC159 and TC230 or 200 to disclose a transfer, not TC70. A written request to extend an acceptance deadline will only be

considered upon an explanation of why the ordinary acceptance period is insufficient. Only one request for more time on the same offer will be considered.

Accepting "combined offers". When accepting a "combined offer", that is, an offer subject to approval of a settlement of prior years with the Law Department, attach to the signature page of the offer a copy of the proposed offer and order signed by the petitioner's attorney of record.

TC70 requirement on stipulations. To accept an offer, applicants must submit stipulations to discontinue their Article 7 petitions. The scope of the requirement to discontinue open proceedings is specified in the Notice of Offer and Acceptance Agreement (TC70, paragraph 11). We expect determinations to continue through the petition filing period, so remember to include discontinuance of a current year's proceeding when you submit an acceptance, even though the current year's proceeding is not printed on the acceptance agreement among the open proceedings for prior years that must be closed.

Tax Commission audit program. Quality control audits of offers and random samples of other determinations are conducted on a rolling basis during and after the review period. For example, upon discovery that an offer was affected by substantial error, final approval of the offer will be denied, and after September 23rd, consent to commence a proceeding within 30 days *nunc pro tunc* will be granted. It is anticipated that the outcome of all auditing in 2018 will be conveyed by the end of January 2019. In exceptional cases, such as an application that is found to include intentionally false information or where an offer is affected by illegality or other impropriety, an acceptance agreement may be revoked within six years of the applicant's acceptance, Finance notified, and referral made to appropriate legal authorities for investigation and/or prosecution. In such circumstances, the Tax Commission will not consent to commencement, *nunc pro tunc*, of an assessment review proceeding.

Representatives must advise clients that an offer to reduce the assessed value by the Tax Commission may be modified or revoked after further review even after an acceptance is recorded.

Consequences of non-payment of required hearing fee for 2017. If any fee remains outstanding, the Tax Commission will revoke an

offer and restore the matter to its prior status and decline to schedule an application for review.

Petitions for review. File the original Article 7 petition with the court when the index number is purchased. The Tax Commission accepts service of one copy for the City and will provide up to two date-stamped copies as proof of service.

Serve amended petitions, RJs, Notes of Issue, substitutions of attorney, and motion papers with the Law Department, NOT the Tax Commission.

For more information see Form TC707: Judicial Review of Assessments, or, for owner-occupied one, two or three family homes, Form TC708: Small Claims Assessment Review.

EFile Petitions. Filing petitions electronically saves attorneys and the Tax Commission much time and effort. The E filing option is available in all five counties in the City. We strongly encourage E filing. For assistance, call the NYSEF Resource Center of the New York Supreme Court at (646) 386-3033 or e-mail EFile@courts.state.ny.us.

Do not commence an Article 7 proceeding after accepting an offer in 2018. The Notice of Offer and Acceptance Agreement (Form TC70) provides that as a condition of accepting an offer, the applicant must agree not to commence an Article 7 proceeding challenging the current year's assessment. If a petition is commenced after filing an acceptance, the Tax Commission will direct Finance to restore the original assessment because the applicant failed to comply with the agreement.

File stipulations to discontinue proceedings commenced in 2017 if an offer was accepted in 2017. The acceptance agreement prohibits commencing an Article 7 proceeding after accepting an offer and requires that a proceeding, commenced for the current year before acceptance, must be discontinued and a stipulation submitted with the acceptance. If not already filed with an acceptance, stipulations to discontinue such **2017** Article 7 proceedings must be filed on or before January 31, 2018. Nonfiling or late filing of required discontinuances may result in Finance restoring the original assessment for noncompliance with the acceptance agreement. STIPULATIONS OF DISCONTINUANCE MUST INCLUDE LISTINGS OF THE FULL INDEX NUMBER WITH THE YEAR OF PURCHASE.

Do not commence an Article 7 proceeding if an application was not properly filed. State law makes an application for administrative review of the assessment a jurisdictional prerequisite for an Article 7 petition. Do not commence a petition if an application was not properly filed with the Tax Commission. Any such petition will be identified on our records as invalid.

Questions? For help on our rules, forms and instructions, you may contact us by mail or e-mail at tcinfo@oata.nyc.gov.