



**HOW TO OBTAIN REVIEW OF A FINAL DETERMINATION OF THE
TAX COMMISSION IN NEW YORK STATE SUPREME COURT**

If you have applied to the Tax Commission for correction of the assessment of real property, and received no offer of reduction or did not accept the offer made by the Tax Commission, you may begin a lawsuit against the City under the provisions of Title 1 of Article 7 of the New York Real Property Tax Law.

The following information is provided as a service to taxpayers and their attorneys. In the event of an inadvertent error in the information provided, no waiver of the requirements of applicable laws is intended or permitted. If you require further information or assistance, you must seek private legal advice. Tax Commission employees are not authorized to advise you concerning the commencement or maintenance of a judicial proceeding.

Deadline for commencement. The last day to commence a proceeding to review an assessment is October 24, within the tax year to which the assessment applies. This is a statute of limitations; it cannot be waived or extended.

The law provides that you must commence the proceeding on or before October 23, 2009. If October 24 falls on Saturday, the last day is October 23; if on a Sunday, the last day is October 22. This year the deadline is Friday October 23. In order to assure timely commencement, it is suggested that all of the required procedural steps be completed before the last day, including purchase of an index number, service on the Tax Commission and filing with the County Clerk. A proceeding may be commenced if a valid application for correction was filed, even though you have not received a hearing or notice of the Tax Commission's determination.

Which year's assessment can be reviewed? A proceeding may only review the assessment for the current City tax year that begins on the July 1 following publication of the assessment roll.

What are the grounds for review? A proceeding may allege any of the grounds for review set forth in the application for correction filed with the Tax Commission. The allowable grounds for review include claims relating to the total assessed valuation, the classification of real property and entitlement to full or partial exemption from taxation.

Who may commence a proceeding? The owner or other person aggrieved by the assessment may petition for review. The petition must include a verification or authorization signed by the petitioner or, in the case of a corporate petitioner, by an officer of the corporation.

Who may represent the petitioner? Only a lawyer may represent others in an assessment review proceeding under Title 1 of Article 7. An owner or other aggrieved person who is not a lawyer may act as his or her own attorney, but must be familiar with and comply with all applicable rules of procedure. A lawyer must represent a corporate petitioner. The petition must state the name, address and telephone number of the petitioner's attorney.

Form of petition. The attorney must present the case in a written petition prepared in accordance with requirements specified by law and court rules. There is no official form. The petition must identify the assessment to be reviewed. Customarily the parcel's block and lot numbers, the borough and the tax year are listed to the right of the caption box.

Purchase of an index number. By law, the petition must bear an index number when served. The fee is \$210. The index number must be obtained from the County Clerk of the county in which the property is located. The procedure for filing petitions to review New York City assessments may differ from the procedure for other law suits. When buying index numbers or filing *petitions* with the County Clerk, make clear that you are doing so for a real property tax case.

Service on the Tax Commission. The Tax Commission accepts service only at its office in Room 936 on the 9th floor of the Manhattan Municipal Building, 1 Centre Street at Chambers Street. The office is open Monday through Friday from 9:00 a.m. to 5:00 p.m., except holidays. The Tax Commission will date-stamp as many as three copies of the petition and immediately return all but one to you. The Tax Commission will take one copy for notification of the City's Law Department which defends the City. After service of a petition on the Tax Commission all subsequent legal papers to be served on the City should be delivered only to the Law Department, even though the City has not served an answer.

Tax Commission actions in subsequent years. If you commence a proceeding for this tax year and also file an application for correction for the next tax year, the Tax Commission will have authority to review the assessments for both tax years. If you retained an attorney to commence a proceeding in one year and obtain an offer of reduction from the Tax Commission in a later year, the Tax Commission's offer will be contingent on prompt discontinuance of the prior proceeding. Only the attorney of record can discontinue the prior proceeding. Even if you later represent yourself before the Tax Commission or use the services of another representative, the attorney who commenced the prior proceeding on your behalf must provide the legal paper that discontinues the proceeding.

What is the effect of commencing a proceeding? The commencement of a proceeding does not prevent the City from levying, collecting and enforcing taxes based on the final assessment confirmed by the Tax Commission. If the Tax Commission does not reduce the assessment next year, the service of a petition will not result in a reduction unless you obtain a judgment from the court or an offer of settlement from the City's Law Department following a trial, judicial hearing or conference. These will be forthcoming only if you file the necessary papers in accordance with court rules. If no action is taken, after four years the petition is deemed abandoned.

Applicable law and court rules. The principal statutes and regulations applicable to judicial review of assessments are:

New York City Charter § 166.

Available online at <http://www.nyc.gov/html/charter/downloads/pdf/citycharter2004.pdf>;

Administrative Code of the City of New York § 11-231.

Available online at http://www.nyc.gov/html/charter/html/misc/nyc_administrative_code.shtml

New York Real Property Tax Law, article 7.

Available online at <http://public.leginfo.state.ny.us/menugetf.cgi>

New York Civil Practice Law and Rules §§ 2101, 8018 and generally.

Available online at <http://public.leginfo.state.ny.us/menugetf.cgi>

Uniform Rules for the New York State Trial Courts §§ 202.1 *et seq.*, 202.60 and local court rules. (Official Compilation of Codes, Rules and Regulations of the State of the New York, Title 22).

Available online at <http://www.courts.state.ny.us/rules/index.shtml>

Small claims. An alternative small claims procedure is provided by Title 1A of Article 7 of the New York Real Property Tax Law. It is only available for exclusively residential, owner-occupied one-, two-, and three-family homes. For more information see Tax Commission publication *TC708 Small Claims Assessment Review*, which is available at the borough assessment offices of the Department of Finance or by mail from the Tax Commission, or at our website, <http://www.nyc.gov/html/taxcomm/html/home/home.shtml>, or obtain the official form and instructions for the Small Claims Assessment Review Program at the County Clerk's office.

LOCATION OF COUNTY CLERKS' OFFICES

Borough	County	Address of County Courthouses	Room
Manhattan	New York	60 Centre Street	141
The Bronx	Bronx	851 Grand Concourse	118
Brooklyn	Kings	360 Adams Street	189
Queens	Queens	88-11 Sutphin Blvd., Jamaica	106
Staten Island	Richmond	18 Richmond Terrace, St. George	103