

New York City Law Department
Tax and Bankruptcy Litigation Division
2026 RPTL 718 Stipulation (for 2022/23 tax year) Overview

- The City will entertain 2026 Real Property Tax Law (“RPTL”) 718 Stipulations (“2026 Stipulations or “Stipulations”) listing 2022/2023 proceedings that are received by the Law Department between June 9, 2026 and July 27, 2026. Stipulations received after July 27, 2026 will not be considered. Please be certain to include the date you signed the 2026 Stipulation in the field above the signature line.

- A copy of the 2026 Stipulation in the only form acceptable to the City is attached. The attached Stipulation format should be used for all boroughs. The caption of all submitted 2026 Stipulations should indicate the county and should read: “In the Matter of Each Listed Case”. Affixed to the Stipulation should be a schedule/list of your firm’s 2022/23 open proceedings including the following information for each proceeding: borough, block, lot, petitioner name, index number of proceeding, and street address of the property.

- Only open matters should be included in any schedule/list attached to the 2026 stipulation. Matters already disposed of at the Tax Commission or at the Law Department by settlement, order of the court, or discontinuance should not be included.

Please review your list of cases to make sure that you/your firm is the attorney of record at the time you are submitting the Stipulation.

If you are not the attorney of record on a matter, the matter should not be included on the list of cases you submit. If there is any question about it, please annotate the matter with a star (*) and note/footnote. It is unnecessarily time consuming when we must confirm the accuracy of the information in our records because it does not match what is listed on your Stipulation.

Please review your submissions to ensure that the petitioner(s) that filed the 2022/2023 proceeding is the same petitioner appearing on your list of cases being submitted. If you know that the petitioner’s name on your list is *not* the same petitioner(s) that filed the 2022/23 proceeding, please annotate the matter with a star (*) and note/footnote. It is unnecessarily time consuming when we must confirm the accuracy of the information in our records because it does not match what is listed on your Stipulation.

- Any schedule or list of cases attached to a Stipulation must be in a 12 point font size or larger, have line spacing of 1.5 or greater, and all pages of any list must be paginated. (This bullet point is typed in a 12 point font size with 1.5 spacing.) Please note that Stipulations with non-compliant lists will not be reviewed. Attorneys will be asked to revise and resubmit Stipulations and lists prepared in accordance with these requirements by the submission deadline noted above.

- **Indicate the total number of pages attached to the Stipulation in the space provided under the signature line on the Stipulation.** The pages of any attached list of properties must be consecutively numbered. We also recommend that you cross check executed stipulations and lists approved by the Law Department against your original submissions to ensure that all pages were reviewed.

- All submitted 2026 Stipulations should be a true copy of the attached (e.g. photocopy with watermark). If the stipulation being submitted is a recreated version of the attached stipulation, please note that paragraph #8 of the 2026 Stipulation provides that any changes to the language of the Stipulation shall be null and void and the language in the City’s 2026 RPTL 718 Stipulation, as posted online or otherwise disseminated to practitioners by the New York City Law Department, shall be substituted in and be controlling.

- By entering into these Stipulations, the City is not waiving any defense that it may have in any particular case. The Stipulation only extends a petitioner’s time to file a Note of Issue for tax year 2022/23 if there is compliance with the terms of the Stipulation. Additionally, the Stipulation also includes an outside deadline of **September 24, 2032** to file the Note of Issue in each proceeding commenced for the 2022/23 tax year notwithstanding that there has been compliance with all other terms of the Stipulation.

- Please send two sets of each Stipulation (with attached lists). After we check your list of cases, we will send you back an executed copy of the Stipulation(s) noting any case that was not eligible for an extension according to our records.

(Stipulation follows on next page)

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF _____

-----X
In the Matter of

2026 STIPULATION
(2022/23 TAX YEAR)

EACH LISTED CASE,

Petitioner,
- against -

THE TAX COMMISSION OF THE CITY OF NEW YORK
Respondent.
-----X

IT IS HEREBY STIPULATED AND AGREED, by and between the undersigned attorneys, that:

1. Pursuant to Real Property Tax Law ("RPTL") §718, petitioner's time to file a Note of Issue for tax year **2022/2023** is hereby extended to **September 23, 2027**, provided that petitioner complies with the requirements set forth in paragraphs 2 and 4 below.
2. Petitioner will file with the Corporation Counsel on or before **September 23, 2027**, a completed Real Property Tax Audit Report Form, including a certified income and expense statement, provided at the Law Department's website (<https://www1.nyc.gov/site/law/public-resources/tax-certiorari-information.page>) or such substitute form as the Corporation Counsel may prescribe, as required by Uniform Court Rules §202.60(c), for the year appropriate to tax year 2022/2023 (and, if there is a RPTL Article 7 proceeding commenced for 2023/2024, 2024/2025, 2025/26, and 2026/27, or for any combination of such years, where the ownership of the property is unchanged). The filing of a complete Real Property Tax Audit Report Form including the certified statement of income and expenses on the form provided at the Law Department's website or such other form prescribed by the Corporation Counsel shall be deemed the equivalent of the filing of a Note of Issue solely for the purpose of RPTL §718 for 2022/2023 proceeding. This stipulation shall not constitute an extension under RPTL §718 for any other tax year.
3. In no event shall the filing of a Real Property Tax Audit Report Form and/or certified statement of income and expenses obviate the requirement that a Note of Issue be filed pursuant to Uniform Court Rules §202.60(e)(2).
4. The filing of a Real Property Tax Audit Report form and certified statement of income and expenses pursuant to paragraph 2 shall not in any way affect the right of either party to obtain discovery to which he or she would otherwise be entitled.
5. If petitioner fails to file a complete Real Property Tax Audit Report Form and certified statement of income and expenses provided at the Law Department's website or such other form prescribed by the Corporation Counsel on or before

September 23, 2027 pursuant to paragraph 2 above, the 2022/2023 Article 7 proceeding shall be conclusively deemed abandoned and dismissed.

6. Petitioner will not file a Note of Issue nor request a Scheduling Order, for the 2022/23 proceeding and for proceedings for the subsequent four tax years (if RPTL Article 7 proceedings have been commenced for these tax years), until (a) eight months have elapsed from the filing of a Request for Judicial Intervention for 2022/2023 and the subsequent four tax years, if applicable, (b) petitioner has provided all information requested by the Corporation Counsel, (c) the Corporation Counsel has completed its audit, and (d) a settlement conference has been held. Notwithstanding the foregoing sentence, unless a Note of Issue is filed on or before **September 24, 2032** for a **2022/2023** Article 7 proceeding, such proceeding shall thereafter be conclusively deemed abandoned and dismissed.

7. The extension provided herein is final. Petitioner will not apply to the Court for any further extension under RPTL §718 for the 2022/23 tax year.

8. The undersigned representing the petitioner(s) listed on the attached lists affirms that the language contained in this stipulation was not modified from the language contained in the City's 2026 RPTL 718 Stipulation (for the 2022/2023 tax year). If any changes have been made, said changes shall be null and void and the language in the City's 2026 RPTL 718 stipulation, as posted online or otherwise disseminated to practitioners by the New York City Law Department, shall be substituted in and be controlling.

Dated: _____

Print filing attorney/firm name

BY: Attorney Signature

Mailing Address

Phone Number

Fax Number

E-mail Address

Dated: _____

Steven Banks
Corporation Counsel of the
City of New York
Attorneys for Respondents

By: _____

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2026 Stipulation

There are _____ consecutively numbered pages attached to this stipulation.