

**New York City Law Department**  
**Tax and Bankruptcy Litigation Division**  
**Tax Certiorari Settlement**  
**“Affidavit Of No Sale”**  
Updated 10-24-2018

The submission of a signed and notarized original “Affidavit Of No Sale” is required in order for any proposed settlement to be recommended for acceptance and should be submitted along with the (unsigned) proposed settlement documents. A sample Affidavit follows. Please note that any “Affidavit Of No Sale” must meet the following criteria:

- The affidavit should indicate the affiant’s title and relationship to the property.
- Affidavits based on “information and belief” will not be accepted.
- The title of the signatory must match the description in the affidavit. For example, if the title of the affiant in the body of the affidavit reads “Manager of ABC Corp.” that is how the affiant must sign the affidavit. In this example, if the affiant signs the affidavit as “District Manager of ABC Holding Corp.” the affidavit will be rejected.
- If the property was transferred such that the affiant would have no knowledge of subsequent transfers that may have occurred after a date certain, that should be stated in the affidavit. For example, if the tax years under review were 2010/11-2014/15, inclusive. The property subsequently transferred to an unrelated party in May 2017. The affidavit of No Sale is being submitted as part of a settlement proposal in January 2018. In this scenario, the affiant is unaware of transactions that may have occurred after the May 2017 transfer. The sample affidavit language should be tailored accordingly:
  - ....assigned during the years under review up until the transfer of the subject property from Petitioner to an unrelated party on May X, 2017.
- For matters involving cooperatives and/or condominiums where the proceeding was commenced by a Board of Managers on behalf of all unit owners: If one or more individual units in the building have transferred, it is acceptable to indicate this with the following language, as applicable:
  - “...except for the following transactions:
    - various individual (residential/commercial) units of the cooperative/condominium have transferred, or
    - The transfer of individual units of the cooperative/condominium may have occurred, but tracking the transfer information relating to particular units are outside the scope of my responsibilities.
- **If there are no “exception” transactions to be noted, then the last sentence of the affidavit should be tailored to read:**

**... except for the following transactions: NONE**

**In this way it is clear that the affiant did not accidentally omit a transaction but rather is confirming that no transaction took place that needs to be disclosed.**

