

**RULES OF PRACTICE AND PROCEDURE OF THE
NEW YORK CITY TAX APPEALS TRIBUNAL**

§1-09 Stipulations.

(a) *General.* (1)

(i) The parties are required to stipulate, to the fullest extent to which complete or qualified agreement can or fairly should be reached, all undisputed facts not privileged that are relevant to the pending controversy. Included in matters required to be stipulated are all facts, all documents and papers or contents or aspects thereof, and all evidence that fairly should not be in dispute. Where the truth or authenticity of facts or evidence claimed to be relevant by one party is not disputed, an objection on the ground of materiality or relevance may be noted by the adverse party but is not to be regarded as just cause for refusal to stipulate. The requirement of stipulation applies under these rules without regard to where the burden of proof may lie with respect to the controversies involved. Documents or papers or other exhibits annexed to or filed with the stipulation shall be considered to be part of the stipulation.

(ii) After a conference has been held between the parties to facilitate agreement on the facts, either party may draw a proposed stipulation of facts. The party who drafts a stipulation shall submit it to the other party, who shall review the proposed stipulation and shall indicate agreement or disagreement with every proposed fact to be stipulated. Where such other party disagrees, the position of such other party as to the fact in question should be stated. Failure to complete a stipulation is not a basis for adjournment of the hearing, but the parties shall use their best efforts to conclude the drafting of the stipulation in advance of the scheduled hearing.

(2) That a fact may have been obtained through any authorized discovery procedure is not a ground for omitting such fact from the stipulation. Such other procedures should be regarded as aids to stipulation, and matter obtained through them that is within the scope of paragraph (1) of this subdivision must be set forth comprehensively in the stipulation, in logical order in the context of all other provisions of the stipulation.

(b) *Form.* Stipulations shall be in writing and signed by the parties thereto or by their representatives, if any, and shall be filed with the chief administrative law judge in triplicate. Only 1 set of exhibits shall be required.

Documents or other papers that are the subject of stipulation in any respect and that the parties intend to place before the tribunal shall be annexed to or filed with the stipulation. The stipulation shall be clear and concise. Separate items shall be stated in separate paragraphs and shall be appropriately numbered. Exhibits attached to a stipulation shall be lettered serially.

(c) *Filing.* Executed stipulations prepared pursuant to this section, and related exhibits, shall be filed by the parties with the chief administrative law judge at or before commencement of the hearing of the controversy, unless the chief administrative law judge otherwise specifies. A stipulation, when filed, need not be offered formally to be considered in evidence.

(d) *Objections.* Any objection to all or any part of a stipulation should be noted in the stipulation, but the administrative law judge or presiding officer shall consider any objection to a stipulated matter made at the commencement of the hearing or for good cause shown made during the hearing.

(e) *Binding effect.* A stipulation shall be treated, to the extent of its terms, as a conclusive admission by the parties to the stipulation, unless otherwise permitted by the tribunal commissioners, administrative law judge or presiding officer or agreed upon by the parties. The tribunal commissioners, administrative law judge or presiding officer shall not permit a party to a stipulation to qualify, change or contradict a stipulation, in whole or in part, except where justice requires. A stipulation and the admissions therein shall be binding and have effect only in the pending proceeding and not for any other purpose, and they shall not be used against any party thereto in any other proceeding in the tribunal.

(f) *Submission without hearing.* (1) *General.* The parties may consent in writing to have the controversy determined on submission without need for appearance at a hearing.

(2) *Procedure.* Within 30 days after the consent is executed, the commissioner of finance shall submit to the administrative law judge or presiding officer assigned to the case all documentary evidence relevant to the issues, including any stipulation entered into by the parties, and shall provide a list enumerating all such documents to the petitioner, if appearing pro se, or the petitioner's representative. Within 30 days after the commissioner of finance provides such list, the petitioner may submit additional documents in support of the petition, and the parties may submit briefs within a reasonable period of time as agreed upon by them, subject to the power of the administrative law judge or presiding officer to fix the time as provided in paragraph (3) of subdivision (c) of section 1-12 of these rules. The parties may also submit proposed findings of fact and conclusions of law.