

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

**§1-14 Expedited proceedings.** (a) *Entitlement to expedited proceedings.* An expedited proceeding shall be scheduled in any matter commenced by the filing of a petition protesting a jeopardy assessment or predecision warrant based thereon, unless the petitioner elects otherwise.

(b) *Scheduling of conferences and other expedited proceedings.* A conference as described in subdivision (d) of section 1-04 of these rules shall be scheduled and held by the tribunal within 5 business days of its receipt of such petition and such hearing or oral argument as is permitted or required shall be scheduled to be held within 10 business days of the conference.

(c) *Applicability of rules.* Except to the extent that they would conflict with the time limitations provided for in this section, all other provisions of these rules shall apply to such a matter, but will be liberally construed to allow for expedition.

(d) *Determinations and decisions.* The administrative law judge or presiding officer shall render a determination as soon as possible, but not later than 30 days after the date of completion of such proceedings as are conducted pursuant to the rulings of the tribunal at the conference. Where exception is taken to an administrative law judge's determination, the tribunal commissioners shall issue a decision within 3 months of the date of the petition for the expedited hearing. Any request by the petitioner that delays the expedited hearing process shall extend the time limitations imposed on the tribunal commissioners or the administrative law judge or presiding officer to issue a decision or determination.

(e) *Extensions and Delays.* Any request or act by the petitioner that delays or voluntarily extends the expedited proceedings shall extend accordingly the time limitations imposed on the tribunal to conduct its proceedings or render its decision.