

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

**§1-17 Filing and service of documents.**

(a) *General rule.*

(1) *Date of filing and service.* If any document required to be filed and served under these rules within a prescribed period or on or before a prescribed date is, after such period or date, delivered by United States mail, the date of the United States postmark stamped on the envelope or other appropriate wrapper in which such document is contained will be deemed to be the date of filing or service. Where delivery is made by other than United States mail, such as by courier, messenger, or similar service, the date of delivery will be deemed to be the date of filing or service. Notwithstanding the above general rule, for the specific and limited purpose of measuring the time allotted for service of a responsive pleading, the date of service of a petition or an answer shall be construed to mean the date of receipt of such pleading by the commissioner of finance or the petitioner, respectively.

(2) *Mailing Requirements.* Any document required to be filed and served under these rules will not be considered to be timely filed or served, as the case may be, if mailed, unless the document is mailed in accordance with the following requirements:

(i) the document must be contained in an envelope or other appropriate wrapper and properly addressed to the tribunal or the adverse party, as the case may be;

(ii) the envelope or other wrapper containing the document must be deposited in the mail of the United States within the prescribed period or on or before the prescribed date with sufficient postage prepaid. For this purpose, such document is considered to be deposited in the mail of the United States when it is deposited with the domestic mail service of the United States Postal Service. The domestic mail service of the United States Postal Service includes mail transmitted within, among, and between the United States, its territories and possessions, Army-Air Force (APO) and Navy (FPO) post offices;

(iii) the envelope or other wrapper containing the document must bear a date stamped by the United States Postal Service that is within the prescribed period or on or before the prescribed date for filing or service (including any extension of time granted for filing or serving such document, as the case may be). If the postmark stamped by the United States Postal Service on the envelope or

other wrapper containing the document does not bear a date that falls within the prescribed period or on or before the prescribed date for filing or serving such document, the document will be considered not to be timely filed or served, as the case may be, regardless of when the envelope or wrapper containing such document is deposited in the mail. Accordingly, the sender assumes the risk that the envelope or other wrapper containing the document will not bear a postmark date stamped by the United States Postal Service within the prescribed period or on or before the prescribed date for filing or service (including any extension of time granted for filing or serving such document, as the case may be). Furthermore, if the postmark made by the United States Postal Service on the envelope or other wrapper containing the document is not legible, the person who is required to file the document has the burden of proving when the postmark was made; and

(iv) in the case of a petition, the filing must be made by certified or registered mail.

(3) *Missing postmark.* If an envelope or other wrapper containing a document and bearing sufficient United States postage is missing a postmark that should have been affixed by the United States Postal Service, then whether the envelope or other wrapper was mailed in accordance with this subdivision will be determined solely by applying the provisions of subdivision (b) of this Rule, except for the postmarked date required by subparagraph (i) of paragraph (1) of said subdivision (b).

(b) *Postmarks not made by the United States Postal Service.*

(1) If the postmark on the envelope or other wrapper containing the document is made by other than the United States Postal Service (i.e., office-metered mail):

(i) the postmark so made must bear a date that falls within the prescribed period or on or before the prescribed date for filing or serving the document (including any extension of time granted for filing or serving the document, as the case may be); and

(ii) the document must be received by the tribunal not later than the time when an envelope or other wrapper that is properly addressed and mailed and sent by the same class of mail would ordinarily be received if it were postmarked at the same point of origin by the United States Postal Service within the prescribed period or on or before the prescribed date for filing or service (including any extension of time granted for filing or serving the document, as the case may be).

(2) In case the document is received after the time when a document so mailed and so postmarked by the United States Postal Service would ordinarily be received, such document will be treated as having been received at the time when a document so mailed and so postmarked would ordinarily be received, if the person who is required to file or serve the document establishes:

(i) that it was actually deposited in the mail from the place of deposit that was postmarked (except for metered mail) by the United States Postal Service within the prescribed period or on or before the prescribed period for filing the document;

(ii) that the delay in receiving the document was due to a delay in the transmission of the mail; and

(iii) the cause of such delay.

(3) If the envelope or other wrapper containing the document has a postmark made by the United States Postal Service in addition to the postmark not so made, the postmark that was not made by the United States Postal Service will be disregarded, and whether the envelope or other wrapper was mailed in accordance with this subdivision will be determined solely by applying the provisions of subdivision (a) of this Rule.

(c) *Registered and certified mailing.* (1) If an envelope or other wrapper containing a document is sent by United States registered mail, the date of such registration is treated as the postmark date and the date of filing or service, as the case may be.

(2) If an envelope or other wrapper containing a document is sent by United States certified mail and the sender's receipt is postmarked by the postal employee to whom such envelope or other wrapper is presented, the date of the postmark on such receipt is treated as the postmark date of the document and the date of filing or service, as the case may be.

(d) *Mailing from a foreign country.* If the envelope or other wrapper containing the document is mailed in a foreign country, the date of receipt of the envelope or other wrapper will be deemed to be the date of filing or service, as the case may be.

(e) *Saturday, Sunday, or legal holiday.* When the last day prescribed under these rules for filing or service falls on a Saturday, Sunday, or legal holiday in the State of New York, such filing or service shall be considered timely if it is performed on the next succeeding day that is not a Saturday, Sunday, or legal holiday.