

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

### **§1-19 Extension of time; mailing of determinations and decisions; availability of determinations and decisions and rules.**

(a) *Extension of time.* The tribunal commissioners, administrative law judges, or presiding officers may, on their own motion, or at the request of any party, order a continuance, extension of time, or adjournment for good cause, unless prohibited by statute from doing so. Notice of any such order shall be given to all parties. Where the dates for filing briefs are fixed, an extension of time for filing a brief shall correspondingly extend the time for filing any other brief due at the same time and for filing succeeding briefs, unless the tribunal commissioners, administrative law judge or presiding officer shall order otherwise.

(b) *Certified mailing of determinations and decisions.* Determinations and decisions of the tribunal shall be sent to the petitioner, if appearing pro se, or the petitioner's representative, and the attorney of record for the commissioner of finance by certified mail.

(c) *Availability of determinations and decisions for publication.* Determinations and decisions of the tribunal other than a determination rendered in a small claims proceeding shall generally be available for publication.

(d) *Availability of rules.* Copies of these rules may be obtained from the tribunal at a charge of 25 cents per page.

**Effective date.** These amendments shall apply to any matter for which a petition for hearing was filed with the commissioner of finance prior to October 1, 1992, and which is still pending on October 1, 1992, any matter for which a statutory notice was issued prior to October 1, 1992, and for which the time period for filing a petition is still open, and any matter for which a statutory notice is issued on or after October 1, 1992.

Notwithstanding the foregoing provisions of this section, the rules of practice in effect prior to October 1, 1992, shall apply to any appeal timely filed based upon a final determination of the commissioner of finance issued prior to October 1, 1992, and otherwise properly appealable to the tribunal under the provisions of sections 168 through 172 of the New York City Charter in effect prior to October 1, 1992.