



TAX COMMISSION OF THE CITY OF NEW YORK
1 Centre Street, Room 2400, New York, NY 10007

TC631

INSTRUCTIONS FOR SUBMITTING STIPULATIONS OF DISCONTINUANCE

When required. To accept a Tax Commission offer of reduction or tax class change you must agree to discontinue any pending court cases challenging your property's assessments in prior years. The Notice of Offer and Acceptance Agreement (Form TC70) states that you will provide the necessary papers in a form suitable for filing in court. A complete list of pending assessment review proceedings in our records appears on the Tax Commission web site at www1.nyc.gov/site/taxcommission/reports/open-petitions.page; individuals will receive a printout of open proceedings with an offer. You must submit stipulations of discontinuance for these and any other pending proceedings challenging your property's assessments. Attach the original and one copy of the stipulation to the original signature page of Form TC70 and submit them together, no later than the expiration date printed on the signature page.

Form. A stipulation is a litigation document. It must include the proceeding's caption, the name, address and telephone number of the petitioner's attorney, the borough, block and lot number(s) of the property, the tax year and index number. Proceedings by the same petitioner may be consolidated *if* consolidation is permitted without prior judicial approval by the court in the county where the proceeding was commenced. Representatives are strongly encouraged to check filing requirements with the court. The stipulation must state that the proceeding is discontinued with prejudice and without costs or interest to either party. Similarly, it must not contain any other limitations or conditions. Failure to comply with these requirements may result in the Tax Commission rescinding any offer.

Who may sign? Stipulations of discontinuance must be signed by the attorney of record, that is, the attorney who originally filed the case on your behalf. Contact that attorney to obtain the stipulation. If you cannot obtain the stipulation of discontinuance from the former attorney and you have hired a new attorney to represent you, your new attorney may be substituted for your former attorney in one of the following ways:

Consent. Your former attorney may consent to the substitution. If so, obtain his or her signature on a stipulation or substitution, sign it yourself, and serve a copy on the New York City Law Department. Your new attorney is now considered the attorney of record and may sign the stipulations discontinuing the pending cases. Attach a copy of the stipulation of substitution to the stipulations of discontinuance filed with the Tax Commission.

Court order. If you cannot obtain the consent of your former attorney, your new attorney can obtain a court-ordered substitution upon motion. As stated in part 2 of Form TC70, submit a copy of the motion papers before the acceptance deadline with a letter requesting an extension of time to accept a Tax Commission offer. When the court order is issued, your new attorney must serve a copy on the New York City Law Department. Your new attorney is now considered the attorney of record, and may sign the stipulations of discontinuance. Attach a copy of the court order to the stipulations filed with the Tax Commission.

New York State law requires that a corporation be represented in court by an attorney at law. If you are the petitioner and not a corporation, you may substitute yourself for your former attorney by obtaining a stipulation or court order of substitution, as described above. Once you have obtained a substitution by consent or court order, you are considered the attorney of record and may sign the stipulations of discontinuance.

Prior owners and other petitioners. Usually the Tax Commission does not require discontinuance of proceedings by prior owners or other formerly aggrieved persons. However, as stated in part 11 of Form TC70, the Tax Commission requires stipulations of discontinuance of all proceedings commenced or maintained by or on behalf of: persons related to the applicant; current owners (if the applicant no longer is the owner); lessees; mortgagees; receivers; and other persons with a continuing interest in the property and its assessment in the current year; and proceedings in which the applicant has been assigned an interest.