



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

**DATA
2026/27**

SPECIFICATIONS FOR 2026 ARTICLE 7 PETITION DATA FILES

The specifications for 2026 Article 7 petition data files are the same as in 2025. Information about the format specifications are provided below in text for your ready reference. The format specifications are described in detail in an accompanying table.

1. Deadline: By Friday, **October 23rd**, provide a petition data file that meets the format specifications. Starting 2026, Tax Commission will no longer accept data files via email. Please upload all data files into Box.com folders(To Tax Commission-->Data File Submission-->Petitions)
2. Test data: If you did not participate in the transfer program last year but will do so this year, provide the Tax Commission with test data arranged in the format specified in the attached table by **October 20th**.
3. E-Filed Petitions: The Office of Court Administration reports all EFiled petitions to the Tax Commission directly. In your petition data file for the Tax Commission, do not include any electronically filed petition records. Including EFiled petitions in your data file will add false duplicates to the City's petition records.
4. Group Number: Print your Tax Commission group number on the front of each paper petition. Do not print your group number on petitions you serve for other lawyers unless your firm is named on the petition as the attorney of record or of counsel. Include just petitions naming your firm as the attorney of record in your data file for the Tax Commission. If you serve petitions for another law firm that has a group number, submit a separate data file for that firm's cases.

Practitioners who are not lawyers should not engage in preparing petitions, and their names and group numbers may only appear on petitions for small claims proceedings.

5. Multiple Parcels: A petition covering multiple parcels must accurately specify each tax lot. Each block and lot number must be a separate record in your petition data file.
6. Condominium Petitions: Pay careful attention to the enclosed table of format specifications and instructions below on petition coverage of condo lots for your data file to prevent errors in the City's computer records of open petitions.

For petitions covering more than one condominium unit (lot) within a condominium, the data file must list each range of lots so as to include each lot covered by a petition within a range of lots joined in the proceeding. Do not list each lot separately. Lots in an uninterrupted sequence of lot numbers are a "range". Enter each range of lots as a separate record, repeating the index number of the petition for each range.

Provide the data requested for condominiums in the data file for *lot, condo hi lot, condo number and coverage code (1, 2, 3, or 4)*. Enter the lowest lot number of each range as the lot in field 3 (Lot). There should be only one record for a condominium petition if the petition covers only one unit, one range, or all lots in the entire condominium. If the lots covered by a petition are in more than one range or the condominium is located on more than one block, more than one record should be listed. If there are two or more ranges of lots included in one petition, each

range should be a separate record, with a borough, block, low lot number, index number, hi lot number, condo number and coverage code.

Where one petition covers multiple ranges of condo lots, *lot and condo hi lot* define the end points of each range of lots. *Condo number* is a one to four digit number the Department of Finance assigns when the condominium declaration is filed. Include it as part of each condominium record.

Coverage is a code used to interpret condominium records. Use coverage codes 1, 2, 3 or 4 as follows:

Coverage = 1 for a petition covering a single condominium lot only.

Coverage = 2 for a petition covering all lots in one condominium.

Coverage = 3 for a petition which covers two or more lots, but fewer than all lots in one condominium, if coverage can be described by a single range with no numeric gaps other than gaps caused by the nonexistence of some lots within the numeric range.

Coverage = 4 for petitions which require two or more ranges to identify the lots covered.

List the claimed value for the low lot in a range. Do not enter the claimed value for the condominium as a whole. For multiple ranges, enter the claimed value for the low lot in each range.

If you cannot accurately describe your condominium petitions using these specifications, omit them from your petition data file and serve them separately in the manner set forth in paragraph 8.

7. SCARPs: Small Claims Assessment Review Proceedings may be included in your petition data file. For the *index number* use the numeric part of the SCARP filing number. Also enter the number "9" in the SCARP field. Practitioners who are not lawyers may provide a data file for small claims proceedings only.
8. Utility properties: Include petitions for utility properties assessed under identification numbers in your petition data file. Use the City's billing number. Enter the billing number in the borough, block and lot areas of the data file layout. The billing number has a borough in numeric form, a five-digit dummy block number from 70000-89999, and a four-digit dummy lot number.
9. Sort paper petitions: Arrange three sets of petition copies in the usual manner by borough, block and lot. Be sure to separate any petitions that will not be included in your petition data file (because they are served for another attorney or for any other reasons). Put a conspicuous note on the Tax Commission copy: "NOT By E-mail". Otherwise the petition will not be recorded in our computer records of open petitions.
10. Copies of specifications for Application Data Files referred to in the petition data file format requirements may be obtained on our web site or upon request.

ADDITIONAL INFORMATION:

Other questions: Leonard Picker (212) 602-6028 or LPicker@oata.nyc.gov.

SUBMISSION DATE: October 20, 2026 through October 27, 2026. *Include data only for Petitions with Index Numbers purchased before October 25, 2026.*

FORMAT REQUIREMENTS: 2026/27 Tax Commission Petition Automated Data Transfer Program.

Prepare the file using the following conventions:

1. Starting 2026, Tax Commission will no longer accept data files via email. Please upload all data files into Box.com folders(To Tax Commission-->Data File Submission-->Petitions)
2. Use the following file name – ATT26xxx.txt, where xxx = your attorney group number.
3. ASCII; fixed length 73.
4. Field delimiter – no, Record delimiter – yes, leading zeros in all numeric fields.
5. Condominiums. When Condo COVERAGE = 1, 2, or 3, enter data in all fields (except SCARP). When COVERAGE = 4, create a separate record for each range. Enter data for all fields on the low lot, the first record for each range. Subsequent records require only BOROUGH, BLOCK, LOT, INDEX#, CONDOHI, CONDO# and COVERAGE. Procedures for creating multiple records for petitions when COVERAGE = 4 are the same as in the Application Data File instructions.

	NAME	FIELD DESCRIPTION	TYPE	LENGTH	JUSTIFY	DEFAULT	COMMENTS
1	BORO		N	1	-	NOT BLANK	USE THE FOLLOWING CODES: 1 = MANHATTAN, 2 = BRONX 3 = BROOKLYN, 4 = QUEENS, 5 = STATEN ISLAND
2	BLOCK		N	5	RIGHT	NOT BLANK	
3	LOT		N	4	RIGHT	NOT BLANK	FOR CONDOS, LIST THE LOW LOT; LIST THE LOW LOT OF EACH RANGE.
4	INDEXNO	INDEX NUMBER	N	6	RIGHT	NOT BLANK	6-DIGIT INDEX NUMBER ONLY. REMOVE YEAR AND ANY PUNCTUATION OR LETTERS.
5	CLAIMV	CLAIMED (FULL) VALUE	N	11	RIGHT	NOT BLANK	FOR CONDOS, LIST THE CLAIMED FULL MARKET VALUE OF THE LOW LOT, NOT THE VALUE OF THE RANGE OR ENTIRE CONDO.
6	LEVEL	LEVEL OF ASSESSMENT	N	3	RIGHT	ZERO	PERCENT WITHOUT DECIMAL AND WITHOUT "%" SYMBOL. ROUND TO NEAREST PERCENTAGE FROM 1 TO 100.
7	UNEQUAL	GROUNDS	A	1	-	BLANK	X = YES
8	EXCESSV	GROUNDS	A	1	-	BLANK	X= YES
9	ILLEGAL	GROUNDS	A	1	-	BLANK	X = YES
10	MISCLASS	GROUNDS	A	1	-	BLANK	X = YES
11	APPLICNT	PETITIONER'S NAME	A	25	LEFT	NOT BLANK	
12	ATTY	ATTORNEY GROUP #	N	3	RIGHT	BLANK	
13	SCARP		N	1	-	BLANK	SCARP = 9; OTHERWISE BLANK
14	CONDOHI	CONDO HI LOT	N	4	RIGHT	IF CONDO, NOT ZERO	IF COVERAGE = 1, HIGH LOT IS SAME AS LOT (FIELD 3) IF COVERAGE = 2, HIGH LOT IN PETITION IF COVERAGE = 3, HIGH LOT OF SINGLE RANGE IF COVERAGE = 4, HIGH LOT OF EACH RANGE
15	FILLER	ONE EMPTY SPACE	A	1	-	BLANK	
16	CONDO#	APPEARS ON TAX MAPS AND	N	4	RIGHT	IF CONDO,	
17	COVERAGE	CONDO COVERAGE	N	1	-	IF CONDO, NOT ZERO	1 = ONE LOT ONLY 3 = SINGLE RANGE OF LOTS 2 = ALL LOTS IN CONDO 4 = MULTIPLE RANGES