

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

§1-15 Sanctions. *Frivolous Submissions.* If any person shall sign and submit to the tribunal a paper that

- (a) such person has not read or
- (b) is not, to the best of such person's knowledge, information, and belief formed after reasonable inquiry, well grounded in fact and warranted by existing law, or a good-faith argument for the extension, modification, or reversal of existing law, or
- (c) is interposed for any improper purpose, such as to harass or cause unnecessary delay or needless increase in the cost of the proceedings, such person, or the party represented by such person, or both, shall be subject to an appropriate sanction.