



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

**TC140**  
**2025/26**

**CERTIFICATE OF LITIGATION STATUS**

**INSTRUCTIONS:** Applicants must know the status of their litigation challenging assessments of their property and must notify the Tax Commission when the Tax Commission's record of litigation status is incorrect. Review the Tax Commission list of open proceedings on our web site. Check the categories below that apply, list the assessment years involved and provide the information or documents requested. For parcels whose litigation status this year is certified as correct and complete on Form TC135 (*Notice of Appearance*), do not submit this form. Do not submit this form if there are no open proceedings pending for any prior years. Otherwise, this form must be submitted for an application to be reviewed on the merits at the Tax Commission. Submit the form to the hearing officer conducting your hearing. If your application requests review without a personal hearing, file TC140 with your application. No copies are required. An error on this form or non-filing can result in an error in the proceedings to be discontinued in a Tax Commission offer of correction (Form TC70). A request for re-offer may not be granted to cure the result of an error in or non-filing of this form.

**HEARING INFORMATION**

BOROUGH (Bronx, Brooklyn, Manhattan, Queens or Staten Island)	BLOCK	LOT	CALENDAR PAGE	GROUP #

**1.  YEARS COVERED BY PROPOSED SETTLEMENT:** \_\_\_\_\_  
 List years covered by a proposed pre-trial settlement or other court order that has not yet been filed in court. You must attach a copy of the proposed offer and order to allow judgment, in proper form and either: (a) signed by petitioner's attorney of record or (b) unsigned with a copy of the Law Department Proposed Corrected Assessed Value letter.

**2.  YEARS COVERED BY CONTINUING SETTLEMENT NEGOTIATION OR TRIAL:** \_\_\_\_\_  
 List the years of pending proceedings by the applicant or a related party where the Law Department has scheduled or held a settlement conference or made an offer of settlement, the matter is on the trial calendar, or a motion for summary judgment, CPLR article 78 proceeding or appeal to the Appellate Division is pending. Describe the status of the litigation, the terms of any offer of settlement, and the name of the Assistant Corporation Counsel assigned to the matter: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**3.  YEARS IN WHICH APPLICANT HAS NO INTEREST OR CONTROL:** \_\_\_\_\_  
 List the years of proceedings maintained by former owners and other proceedings for which the Tax Commission *Acceptance Agreement* (Form TC70) would not require discontinuance. Do not list proceedings where discontinuance would be required; these include all proceedings commenced or maintained by or on behalf of: the applicant; related persons; current owners (if the applicant no longer is the owner); lessees, mortgagees, receivers or other persons who have a continuing interest in the property and its assessment in the current year; and all multiple proceedings for any year for which one proceeding must be discontinued.  
 Describe the sale, lease termination or other transaction terminating the petitioner's interest.  
 Date of transaction: \_\_\_\_\_ Was the applicant or a related person a party to the transaction? \_\_\_\_\_  
 Nature of transaction: \_\_\_\_\_  
 Was the transaction described in the application for correction filed in a prior year? \_\_\_\_\_ Was the transaction between related parties? \_\_\_\_\_

**4.  YEARS LISTED IN CITY RECORDS AS OPEN SHOULD BE CLOSED:** \_\_\_\_\_  
 List years for which no proceeding was ever commenced and years for which proceedings are abandoned or were discontinued or otherwise resolved by stipulation or a final court order. Attach a copy of the stipulation or final order. List years that must be closed pursuant to a Tax Commission offer of correction (TC70) in a prior year. Attach your stipulation of discontinuance and three copies.

**5.  OPEN YEARS INCORRECTLY OMITTED FROM CITY RECORDS:** \_\_\_\_\_  
 If a proceeding for any year is not listed as open, but should be, state the index number and year and attach a copy of the petition with proof of timely commencement and service on the Tax Commission. Reminder: Inactive proceedings are deemed abandoned under RPTL §718 after four years. To show that a proceeding commenced before 2020 should be open, attach proof of viability. TC140 must be submitted at the hearing on utility equipment applications to facilitate printing of offers accurately.

**CERTIFICATION BY APPLICANT OR REPRESENTATIVE.** The statements in this form are true to the best of my information and belief. If signed by a representative other than an attorney, litigation status is certified based on information from the attorney(s) of record or applicant.

NAME OF SIGNER (print) \_\_\_\_\_

RELATION TO APPLICANT \_\_\_\_\_

DATE \_\_\_\_/\_\_\_\_/\_\_\_\_ SIGNATURE \_\_\_\_\_