

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

§1-02 Definitions. Unless the context requires otherwise, the definitions contained in this Rule apply.

Administrative Code. The term "Administrative Code" means the Administrative Code of the City of New York.

Administrative law judge. The term "administrative law judge" means any person duly designated and empowered by the tribunal to conduct any hearing or motion procedure authorized to be held within the tribunal.

Bureau of conciliation. The term "bureau of conciliation" means that bureau within the New York City Department of Finance that is responsible for providing conciliation conferences as a means to resolve cases.

Business Day. The term "business day" means any day other than a Saturday, Sunday, or a legal holiday of the City of New York.

Commissioner of Finance. The term "Commissioner of Finance" means the Commissioner of Finance of the City of New York.

CPLR. The abbreviation "CPLR" means the New York State Civil Practice Law and Rules.

Decision. The term "decision" means the report that concludes the review by the tribunal commissioners of an administrative law judge's determination.

Department. The term "department" means the New York City Department of Finance.

Determination. The term "determination" means the report that concludes a hearing before an administrative law judge or presiding officer, or which grants or denies a motion to dismiss the petition or for summary determination.

Good cause. The term "good cause" means any cause that would appear to an ordinarily prudent person as reasonable under the circumstances.

Party. The term "party" means either the petitioner, if appearing pro se, or the petitioner's representative (as defined in this section) or the commissioner of finance or the representative of the commissioner of finance.

Domestic Partner. The term "domestic partner" means a person who has registered a domestic partnership in accordance with applicable law with the City Clerk, or has registered such a partnership with the former City Department of Personnel pursuant to Executive Order 123 (dated August 7, 1989) during the period August 7, 1989 through January 7, 1993. (The records of domestic partnerships registered at the former City Department of Personnel are to be transferred to the City Clerk.)

Person. The term "person" includes, but is not limited to, an individual, partnership, society, association, joint stock company, corporation, receiver, executor or administrator, trustee, assignee, referee, and any other individual or entity acting in a fiduciary or representative capacity, and any combination of the foregoing.

Petition; petitioner. The term "petition" includes an "application," "petition," "demand for hearing" or variation of such terms as used in the applicable statutory sections of the New York City Charter and the Administrative Code of the City of New York. The term "petitioner" means the person (as defined in this section) who files a petition (see section 1-04 of these rules).

Presiding officer. The term "presiding officer" means any person duly designated and empowered by the tribunal to conduct a small claims hearing pursuant to section 1-11 of these rules. A presiding officer shall be an individual having such training and experience in the area of tax law as to qualify him or her to render determinations on the basis of written submissions of law and evidentiary hearings.

Proceeding. The term "proceeding" means all practice pursuant to these rules, commencing with the filing of a petition in response to a statutory notice (as defined in this section) and concluding with a determination by an administrative law judge or presiding officer or, where exception is taken to an administrative law judge's determination, with a decision by the tribunal commissioners.

Statutory notice. The term "statutory notice" means any written notice of the commissioner of finance that gives a person the right to a hearing in the tribunal, including, but not limited to, a notice of a tax deficiency, determination of tax due, assessment, or denial of a refund, credit or reimbursement application, or of cancellation, revocation, suspension or denial of an application for a license, permit or registration. For purposes of this definition, if the commissioner of finance fails to act with respect to a refund application before the expiration of the time period after which the taxpayer may file a petition for refund with the tribunal pursuant to section 11-529(c) or section 11-680(3) of the Administrative Code, such failure shall be deemed to be a notice of denial of a refund.

Tribunal. The term "tribunal" means the New York City Tax Appeals Tribunal, which includes the tribunal commissioners, the administrative law judge unit, and the small claims unit.

Tribunal commissioners. The term "tribunal commissioners" means the commissioners appointed pursuant to section 168 of the New York City Charter to review en banc the determinations of administrative law judges and to perform such other duties as are required by the New York City Charter, the Administrative Code, and these rules.