

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

§1-06 Bills of particulars.

(a) *Notice of demand.* After all pleadings have been served, a party may wish the adverse party to supply further details of the allegations in a pleading, to prevent surprise at the hearing and to limit the scope of the proof. For this purpose, a party may serve written notice on the adverse party demanding a bill of particulars within 60 days of the date on which the last pleading was served.

(b) *Demand for a bill.* The written demand for a bill of particulars must state the items concerning which such particulars are demanded. If the party upon whom such demand is served is unwilling to give such particulars, such party may, in writing to the chief administrative law judge, make a motion to vacate or modify such demand within 60 days of receipt thereof. The motion to vacate or modify should be supported by papers which specify clearly the objections and the grounds for objection. If no such motion is made, the bill of particulars demanded shall be served within 60 days of the demand, unless the administrative law judge designated by the tribunal shall direct otherwise.

(c) *Penalty for default.* In the event a party fails to furnish a bill of particulars or furnishes a defective bill of particulars, the administrative law judge designated by the tribunal may, upon motion by the adverse party, preclude the party from giving evidence at the hearing of items of which particulars have not been delivered, or the administrative law judge may direct the service of a further bill. In the absence of special circumstances, a motion for such relief shall be made within 30 days of the receipt of the bill claimed to be insufficient, or, in the case of a failure to furnish a bill of particulars, within 30 days of the end of the period within which the bill was required to be served. A preclusion order may provide that it shall be effective unless a proper bill is served within a specified time.