



**SUPPLEMENTAL INSTRUCTIONS FOR PRACTITIONERS IN 2020/21**

These instructions supplement the Rules of Practice before the Tax Commission and instructions in Form TC600, *How to Appeal a Tentative Assessment*. Form TC600A covers issues of concern to practitioners who appear before the Tax Commission regularly, such as filing applications in bulk, application data files, hearing calendars, scheduling, and status reports. Read the Tax Commission's rules and Form TC600 along with the information provided here.

**CAVEAT: Procedures described here are subject to change, however advance notice will be given of any significant changes. Continuation in 2020 of any past policy and procedures that are discretionary (e.g., post-filing cures and reconsiderations) will depend on the volume of applications, the volume of up-front passes, and available resources. The Tax Commission expects to be using on-line tools for certain procedures in 2020. Updated information will be posted on our website and distributed to practitioners.**

**Tax Commission 2020 timetable.** These instructions discuss the documents and data files you are required to file and set deadlines for required filings. Consult the text below for information on the applicable deadlines and key dates listed here.

- January 17<sup>th</sup> Report "disk" participation**
- January 23<sup>rd</sup> CLE Program On Property Tax**
- January 30<sup>th</sup> Discontinue petitions per 2019 Form TC70**
- February 14<sup>th</sup> Representatives registration due**
- March 2<sup>nd</sup> File tax class 2, 3, and 4 applications**
- March 4<sup>th</sup> Submit application data file by e-mail**
- March 16<sup>th</sup> File tax class 1 applications**
- March 16<sup>th</sup> Submit unavailability dates for hearings**
- March 17<sup>th</sup> Submit class 1 application data file**
- March 24<sup>th</sup> File Form TC150 with TCIE**
- March 23<sup>rd</sup> Submit Form TC166 and/or related lots list**
- March 30<sup>th</sup> Submit Condo Calendar update data file**
- April 1<sup>st</sup> High-value hearings may start**
- April 20<sup>th</sup> Submit Non-Condo Calendar update data file**

**Copies of rules, forms, and instructions.** Our rules of practice, forms, instructions and other information may be obtained from our website at [www1.nyc.gov/site/taxcommission/index.page](http://www1.nyc.gov/site/taxcommission/index.page)

**CLE Program on NYC Real Property Tax.** A CLE program on the New York City Real Property Tax will be held on Wednesday, January 23<sup>rd</sup>, from 2 to 5 p.m. at New York Law School, 185 West Broadway. There is a charge for the program by the Law School. To register, and for further information, visit the Center for New York City Law at New York Law School website <http://www.citylaw.org> or call Lillian Valle-Santiago at (212) 431-2855.

**Standards of Conduct and Integrity.** Read Tax Commission Rules, §2-02, Standards of Conduct and Integrity. Failure to comply with the rules may result in denial or deferral of review of an application, withdrawal of an offer, suspension or censure.

**Registration for representatives.** All representatives, whether or not they have registered in the past, are required to file Form TC610 in 2020. The Form TC610 makes explicit what constitutes exercising due diligence for representatives appearing before the Tax Commission. The Form TC610 requires that you acknowledge that you have read our rules and instructions recently and agree to observe them to the best of your ability. The Form TC135 Notice of Appearance also requires an affirmation that a representative has exercised due diligence on the applications for a particular calendar. Form TC610s must be submitted by February 14, 2020 for applications filed for the 2020/21 tax year.

**Filing at Tax Commission Offices at 1 Centre Street.** Use separate receipt forms (Form TC10) for each type of application and location of filing. All applications should be filed in borough/block/lot order with copies separated from originals:

**Where to File at 1 Centre Street:**

**a. Non-Disk Groups:**  
File in Room 2400:  
 All applications separated by application type and all copies separated from originals including all supplemental applications (Form TC150), all copies separated from originals.

**b. Disk Filers:**  
File in Room 2400:

i) All Form TC101 for Class 4 parcels assessed at \$90,000,000 or more, Form TC109 for Class 4 units assessed at \$90,000,000 or more, and supplemental applications (Form TC150) for Class 4 condo and non-condo properties assessed at \$90,000,000 or more, all to be labeled "High Value" with copies separated from originals,

ii) All Form TC105 and all Form TC106 applications, separated by type and copies separated from originals, and

iii) All Applications and supplemental applications (Form TC150) where the applicant is neither the owner nor a lessee with the right to protest the assessment (relation codes 5 to 9 on Form TC200, Part 2) separated by type and copies separated from originals. For such applications and supplemental applications, Form TC150, if the application is signed by a fiduciary or agent (i.e., where box (v) or (vi) is checked in "Signature and Oath" section of application) label the application "Special Counsel Review" (and also label it "High Value" where applicable).

File in Room 1137:

All other applications, including supplemental applications (Form TC150) separated by type and all copies separated from originals.

**Failure to file applications as instructed may result in deferral or denial of review.**

**Copies.** With the exception of Forms TC108, you must submit one original and one complete copy of all applications, attachments, income and expense statements, supplemental applications and submissions. Where applicable, mark the "copy" box at the top of the copy. Submit all copies in the same location as the originals. See below for a summary of copy requirements. Electronic copies in lieu of paper copies will be accepted if prior arrangement is made. Contact [tcdata@oata.nyc.gov](mailto:tcdata@oata.nyc.gov).

**Substantiate standing to protest.** Applicants other than owners or net lessees of the entire property, e.g. partial lessees, lessees paying less than all taxes, receivers, bankruptcy trustees, contract vendees (buyers), and owners of a partial interest, must file Form TC200 and attach documentation showing they have standing to file an application. See Form TC200 Instructions for further information.

**Substantiate fiduciary's authority to sign.** Fiduciaries, such as executors, administrators, trustees, guardians, and conservators, signing the

application must show their authority to apply when the application is filed. See instructions for Form TC200 for further information. Attach documentation of authority to the application. All applications signed by fiduciaries or agents must be marked "Special Counsel Review" at the top of page 1 of the application.

**Dates of unavailability.** By **March 16<sup>th</sup>**, notify the Tax Commission of days between April 1<sup>st</sup> and November 13<sup>th</sup> when no one in the firm can attend hearings. See exception below for condo hearings. Practitioners who appeared before the Tax Commission in **2019** will be provided a response form for this purpose. Dates of unavailability should be filed in Room 2400, in an envelope marked to the attention of the "IT Unit" or as otherwise directed. Hearings will be scheduled based upon your response.

**NOTE:** during the hearing period for condos, tentatively planned for May 4 through July 24 (both single and multi-rep), excluding the week beginning June 29, condo hearings will be scheduled without regard to submitted availability. Where condo and non-condo hearings conflict, the non-condo hearing will be rescheduled to a later time that same day.

If necessary, you may be scheduled for more than one hearing on the same day at different times.

**NOTE:** If you do not submit an availability form or if you do not mark a date as unavailable, the Tax Commission may schedule you for hearings on ANY WEEKDAY between April 1<sup>st</sup> and November 20<sup>th</sup>, other than City holidays but including religious holidays. Requests to reschedule hearings from dates included on your original submitted schedule may result in those cases being reviewed on papers.

**Form TC166, consolidated review of related lots.**

By **March 23<sup>rd</sup>**, notify the Tax Commission that two or more non-condo lots operated as an economic unit or otherwise related for purposes of valuation should be reviewed together as a consolidated unit. Carefully review your firm's List of Related Tax Lots in **2019**. File a marked copy of your list on or before 5:00 PM on **March 23<sup>rd</sup>** to indicate the related lots on which you seek consolidated review in **2020**. Non-filing, late filing or mistakes may result in denial or deferral of review. All related lots must be eligible for review for any lot to receive review. Read the instructions on Form TC166 for further information.

**Do not include condo lots** on Form TC166; delete condo lots from your marked list of related lots. File Form TC166 in Room 2400 in an envelope marked to the attention of the "IT Unit" or as otherwise directed. If all properly consolidated lots do not appear on the same calendar page, bring a copy of

the date-stamped Form TC166 to the first scheduled hearing including one of the consolidated lots.

**Paper TCIEs will not satisfy the Department of Finance RPIE filing requirements in 2020.** The Department of Finance requires electronic filing of RPIE statements. Please note the 2020 Finance Dept. RPIE filing deadline is June 1<sup>st</sup>.

**Hearings for high-value properties. NOTE: THE VALUE THRESHOLD FOR “HIGH VALUE” PROPERTIES HAS BEEN INCREASED TO \$90,000,000.** Hearings on tax class 4 properties assessed at \$90,000,000 or more, including commercial condominiums, may start as early as **April 1<sup>st</sup>**. The Tax Commission will schedule the high-value hearings in consultation with representatives.

**Other hearings.** Regular auto-scheduled hearings will generally begin during the week of May 11. Where condo and non-condo hearings conflict, the non-condo hearing will be rescheduled to a later time that same day.

**Notice of start of hearing season.** You will receive at least three business days’ advance notice of auto-scheduled hearings.

**Hearing location.** Hearings for representatives with group numbers are conducted in our main office at 1 Centre Street. On the date of your hearing, come to Room 1137 before the scheduled time for your hearings.

**Electronic Notice of Filing by Group Representatives.** Carefully read and follow the written specifications for application data submissions available in paper form and on the Tax Commission website at: [www1.nyc.gov/site/taxcommission/index.page](http://www1.nyc.gov/site/taxcommission/index.page). For 2020 applications filed by **March 2<sup>nd</sup>**, the data submission is due by 5:00 PM on **March 4<sup>th</sup>**. Early submission is appreciated. In your submission, state the number of records contained in your data file. The Tax Commission will send confirmation of receipt and will notify you as soon as possible of any problems with the file. A second data file is due by **March 17<sup>th</sup>** for tax class 1 applications filed **March 2<sup>nd</sup>** through **March 16<sup>th</sup>** that were not recorded in your first submission. Email [tcdata@oata.nyc.gov](mailto:tcdata@oata.nyc.gov) with questions and for help in preparing your application data file submission.

**Mistaken omissions from electronic notice of filing.** If any applications are omitted from, or erroneously miscoded on, your firm’s application data file, you should bring any such errors to our attention as soon as the mistake is discovered.

**Omission from, or errors in, your application data file may result in deferral or denial of review.**

**How to inform the Tax Commission about up front passes.** Declining review of applications – or passing - before calendars are produced will enable the Tax Commission to focus on meritorious cases and will avoid imposition of the fee if the property’s assessed value is \$2 million or more. After filing applications and before the scheduled hearings, you should check your cases to identify those applications that are ineligible for review, or on which further review is declined, and notify the Tax Commission. Limiting the number of applications to those eligible, and for which a meritorious claim exists, allows the Tax Commission to provide representatives and property owners with the best service possible.

**Restoration.** If you later seek review on any eligible applications on which you initially declined review, send us a list of properties to be restored to hearing calendars. Lists are due by **September 4<sup>th</sup>**. **Restoration will be limited to applications affected by Law Department settlement of petitions for prior years, by increases by notice from Finance in the current year or applications filed by contract vendees (see Form TC200INS). Please note applications restored to a calendar will be subject to the \$175 fee where applicable. Restorations may be reviewed on papers submitted without a personal hearing at the discretion of the Tax Commission.**

**How to update information on “Calendar” status.** If an application should not be reviewed because a required TCIE was not timely filed or review of an application is declined in 2020, inform the Tax Commission as follows: (a) on the initial application data files which are due by **March 4<sup>th</sup>** and **March 17<sup>th</sup>** (Class 1 only), enter code 1 or 2 in field 7 named “Calendar”; or (b) e-mail a Calendar Status Update file by **March 30<sup>th</sup>** for condo and April 20<sup>th</sup> for non-condo applications. Follow the format specifications as listed in the instruction form published on the Tax Commission website “Data 2020 – Specifications for Notice of Filing by Electronic Means in 2020” entitled “Tax Commission Update of ‘Calendar’ Status by Electronic Means”. The non-condo update file submission should not include condo updates and vice versa. The data file specifications for Calendar Status Update are the same for both condo and non-condo applications.

**Continue to screen applications for ineligibility and passes.** As you prepare for your hearings, you should continue to screen your applications for additional ineligible applications and applications

where review is declined in 2020 and notify the Tax Commission promptly. Notify the Tax Commission by e-mail at [tca&h@oata.nyc.gov](mailto:tca&h@oata.nyc.gov) at least three business days before the scheduled hearing.

**Form TC159. You must submit two copies of all Form TC159s and attachments.** All written information and documents offered by representatives for consideration at hearings must be attached to Form TC159. See instructions on the back page of Form TC159. Form TC159 must state clearly the facts and documents being offered and the reason for the submission. You should anticipate the need to supplement an application with material information to address valuation issues raised on the face of the application and TCIE before appearing at a hearing.

An incomplete Form TC159 and accompanying information or documents will not be considered. Form TC159 should bear original signatures of the affiant and notary; the statements sworn to should be those of the person signing with personal knowledge of the facts. Representatives should not sign Form TC159. Copies of documents or representations of oral statements of facts or policy from Finance must identify the date, person, source and circumstances surrounding the receipt of such document or statement.

Bring Form TC159 submissions with you to the hearing, submit them directly to the hearing officer, request that they be considered, and explain their significance, if necessary.

Any discrepancies among information in the application, any attachments and Form TC159 materials must be adequately explained in writing on the Form TC159.

**Required substantiation in 2020.** Submit substantiation to explain the following 13 items:

1. Operating loss
2. More than 10% decrease in gross income
3. Continuing vacancy of 15% or more
4. Decrease or increase in operating expenses of 15% or more over the previous year's expenses.
5. Average monthly rent per apartment \$650 or less, or \$850 or less per apartment in Manhattan on or south of 110th Street.
6. Repairs and maintenance higher than 15% of gross rent
7. More than a 15 percentage point increase in vacancy
8. Residential rent roll times 12 less than total residential income

9. Residential rent roll times 12 110% or more of total residential income
10. Residential rent roll times 12 equals precisely total residential income
11. Wages higher than normal for the type of property or the level of income
12. Total commercial rent substantially below market rental levels
13. Apparent inconsistency between RPIE and TCIE information or in the property's owner-occupied status.

**How to substantiate these items.**

**Item 1.** State the specific circumstances causing the operating loss, such as the number of tenants, time period and extent of vacancies, unusual expenses, or physical conditions.

**Items 2, 3, 4, 7, 12, 13.** State specifics that would explain the situation.

**Items 5, 8, 9 and 10.** Submit a copy of the December 2019 or January 2020 rent roll or the 2020 DHCR filing for the building. Tenants, apartment numbers, apartment rents and a total of the month's rent income must be stated.

**Item 11.** Submit a weekly payroll statement from January 2020 with job descriptions, employee names, total gross salary and benefits. **Social security numbers should be crossed out on any documentation submitted.**

**Item 6.** Submit an itemized breakdown of repair and maintenance costs.

Substantiation must be either: (b) written on Form TC159, or (c) attached to Form TC159. See below for details on when substantiation for the previous year is required. Failure to submit substantiation may result in a denial of review of the application.

**NOTE BEGINNING 2019: substantiation of items 1 through 10 must be submitted with the application or at the hearing. Cases will NOT be placed on hold to submit substantiation after the hearing.**

**Other requests for further information.** If a hearing officer in 2019 requested that further information or documentation be furnished in 2020 for the 2019 applications to be reviewed, submit that material to the hearing officer at or before your scheduled hearing in 2020. Use Form TC159. Additional time will not be provided for a post-hearing submission.

**Finance conducts inspections on classification claims.** When you apply for reclassification, an assessor in the Finance borough assessment office will contact you to arrange for a prompt inspection of the entire property. If Finance does not arrange an inspection before April 24<sup>th</sup>, you must contact the

Tax Commission immediately by calling (212) 669-4410 or e-mail [tcinfo@oata.nyc.gov](mailto:tcinfo@oata.nyc.gov) or risk denial of review. If you do not make the property available for inspection, your request for a tax class change will be denied.

**Request for review by Finance or change by notice.** If, before your hearing, you or the applicant has received a Revised Notice of Property Value from Finance or has submitted a request for review of the property description, you must inform the hearing officer and provide a copy of the change notice or the request for review and any attachments.

**Submit analysis in writing.** You must submit a written summary of your analysis (e.g., the income and expense numbers you are using, per square foot, what adjustments you made, what cap rate you are using, and why) to the hearing officer at the hearing. A template for such analysis is available on our website. Your analysis must show that the assessment is too high; it is insufficient to assert only that Finance used erroneous information or capitalization rates in deriving the tentative assessment. You need only submit the original of your analysis; no copy is required.

**Submit comparables in writing.** If you are relying on rental income from comparable buildings at the hearing, submit a written summary of the information to the hearing officer.

**Form TC135 Notice of Appearance.** Submit one Form TC135 for each hearing or calendar page to the person conducting your hearing. Form TC135 may be used in place of Form TC140 to certify the status of litigation if the list of open proceedings on Form TC40 is correct and complete. **The Form TC135 must be signed by every representative attending the hearing, even if he or she does not intend to speak. Note that those signing the Form TC135 must certify that due diligence was exercised in preparing for that calendar page.**

**Online list of open assessment review petitions.** Assessment review proceedings listed as pending in the Tax Commission's records are posted on the Tax Commission website at [www1.nyc.gov/site/taxcommission/reports/open-petitions.page](http://www1.nyc.gov/site/taxcommission/reports/open-petitions.page). Review the list before you appear for hearings. See Form TC140 information below and on Form TC140. Questions regarding open petitions should be directed to [tcinfo@oata.nyc.gov](mailto:tcinfo@oata.nyc.gov).

**Form TC140.** If your review of the list of open proceedings available on our website reveals an inaccuracy or omission, or that there are proceedings that the applicant does not control,

submit Form TC140 to the hearing officer. Submit Form TC140 when a Request for Judicial Intervention (RJI) has been filed for one or more prior year's proceedings or prior years' proceedings are on trial or in pre-trial settlement negotiation at the Law Department. Affected representatives will be sent further instructions on applications that should not be scheduled for hearing because settlement of prior years' petitions are being actively negotiated. Alert the hearing officer if you rely on a Form TC140 submitted in a prior year.

**Form TC155.** Form TC155 is used to amend procedural aspects of an application. It is required to change applicants or representatives, or to withdraw an application, claim, or request for personal hearing.

**Form TC155, loss of standing.** An applicant must have standing when the application is filed and retain standing when the hearing is conducted to obtain review of an application. If the applicant had standing when the application was filed, the applicant's standing remains valid to establish jurisdiction for a judicial proceeding despite a subsequent transfer of the applicant's interest. However, if the original applicant loses standing before the hearing, a new applicant with standing must file an amended application attached to Form TC155 to obtain Tax Commission review. Include Form TC230 Sale Statement or Form TC200 and supporting documents where applicable. See Form TC600 or Form TC200INS for additional information on required disclosure of transactions and necessary filings relating to standing.

**Form TC155, consent to change applicant.** Consent of the original applicant who sells the property is required to allow a buyer to be substituted for the applicant only when the transfer occurs after June 30<sup>th</sup>. If the transfer occurs before July 1<sup>st</sup>, the seller's consent on Form TC155 is not required.

**Form TC155 to change the designated representative.** If possible, the Form TC155 should be filed prior to the scheduled hearing. NOTE: The Tax Commission is NOT responsible for advising the new representative named on the Form TC155 of any scheduled hearing. Representatives are responsible for keeping informed of scheduled hearings where there has been a change in representatives.

**Form TC301.** You are encouraged to use this commercial lease schedule to present information on commercial leases in place as of January 5<sup>th</sup>, 2020 or later. The Tax Commission has access to RPIE-2018 information filed with Finance in 2019. Use this form to address questions you anticipate

about changes in vacancy and gross rent in the current year from RPIE-2018 data or 2019 TCIE information. Information provided must be complete and comprehensive, not selective or biased. Information must be provided about leases irrespective of whether lease terms can be seen to boost or reduce the property's value.

**Consideration of potential liability in prior years.**

The Tax Commission may review assessments for only two years. Please limit requests for back-year consideration to those cases in which an offer for the two years within the jurisdiction of the Tax Commission would be most likely to resolve all open proceedings.

**NOTE If a Form TC309 would have been required for the back year, one may be required to obtain back-year review. A Form TC309 filed this year and attached to a Form TC201 reporting figures for both years, will suffice. A Form TC309 that has been substantially modified or qualified by the signing accountant may be rejected by the Tax Commission.**

**Curing TC75 errors: deadline for notice of error in initial application status.**

Group representatives periodically receive TC75 reports on the status of applications. Upon review of the list reporting the initial status of applications, respond no later than the deadline printed on the list to inform us of mistakes, such as unlisted applications or applications incorrectly attributed to your firm. If you fail to timely notify us of any error or omission, you risk denial or deferral of review.

For applications listed as ineligible because of RPIE noncompliance, you must resolve the issue with Finance by July 1 to receive consideration in **2020**.

Succeeding TC75 Reports will be distributed to notify representatives of changes in application status, such as determinations to confirm or make an offer. Carefully review each TC75 report so you can anticipate receipt of offer notices (Form TC70). Notify the Tax Commission by e-mail to [tcinfo@oata.nyc.gov](mailto:tcinfo@oata.nyc.gov) if you have not received a Form TC70 shown as issued on the TC75 report. If you do not do so and do not provide convincing proof of non-delivery, you may not receive a re-issuance of an offer.

**Clearing duplicate applications.**

Review of an assessment will be denied when more than one applicant has an application pending on the same property. Each party will be notified when there are multiple applications. Respond by the date stated on the notice. Generally, the time will not be extended for clearing applications.

**Invalid duplicate applications.** In the event you cannot clear for review an application your firm filed by obtaining another applicant's withdrawal, and the other applicant lacks standing, you may advise the Tax Commission in writing before the deadline printed on the notice to ask for review notwithstanding the duplicate filing. Indicate the steps taken to resolve the dispute and enclose clear and unequivocal documentary proof that your client has standing, and that the other applicant lacks standing or that the application is jurisdictionally invalid on other grounds. For example, highlight the relevant portions of a lease granting one party and denying another the right to contest the assessment. If the evidence clearly shows that one application is valid and the other invalid, the valid one may receive review. If an offer is made and accepted, and the non-withdrawing applicant files an Article 7 petition, the applicant accepting the offer must move to dismiss the petition or lose the offer. Withdrawal of the offer will be stayed pending decision on the motion.

**Scheduling hearings.**

If you do not receive a notice of hearing by September 25<sup>th</sup>, notify us as soon as possible that you did not receive a notice of hearing by writing to: NYC Tax Commission, 1 Centre Street, Rm 2400, New York, NY 10007, Attn: Director of Operations, or by sending an e-mail to [tcinfo@oata.nyc.gov](mailto:tcinfo@oata.nyc.gov) with "NOTICE OF HEARING" in the subject line. List all such properties that are not yet scheduled. If you do not inform the Tax Commission by September 25<sup>th</sup> that applications have not been scheduled, you risk denial or deferral of review.

**Rescheduling hearings.**

If you cannot attend your hearing, you can choose to have your application reviewed on papers. The Tax Commission will consider a request for rescheduling only in the event that another administrative proceeding or court date had been scheduled after you provided your dates of unavailability and before we notified you of the scheduled hearing date. The representative should promptly inform us in writing or by e-mail to [tcinfo@oata.nyc.gov](mailto:tcinfo@oata.nyc.gov) of the conflict and request another date for a hearing.

If you request that a hearing be rescheduled, and we do not respond in writing or by e-mail with an alternate date, contact us in writing or by e-mail within 15 days of your initial request.

Emergencies on the same day as the scheduled hearing will be considered ONLY if you call us that day at (212) 602-6257 AND promptly write to request that the hearing be rescheduled, and enclose

documentary evidence showing clearly the reason for your failure to appear.

Due to limited resources, the Tax Commission reserves the right to review any cases on papers in the event a rescheduled hearing is requested.

**Limitation on public disclosure.** Tax Commission application forms and attachments are subject to public disclosure under the Freedom of Information Law, except for details of leases, rent rolls or lease schedules whose disclosure would cause substantial injury to the filer's competitive position. However, such information may be provided to Finance except to the extent any such information represents attorney work product. To the extent the applicant believes release of some or all of the information on a submission would cause such injury, that claim should be noted on the document for us to consider in the event of a request for disclosure. **Please redact any personal information, especially social security numbers, on copies of documents submitted.**

**How to accept offers.** Read the entire Notice of Offer and Acceptance Agreement (Form TC70). Form TC70 comprises four pages of standard terms and a fifth page to be signed. Do not change or add text to Form TC70. Print the name and authority or title of the individual signing the acceptance; do not use a firm name alone. Use Form TC159 and Form TC230 or Form TC200 to disclose a transfer, not Form TC70. A written request to extend an acceptance deadline will only be considered if it includes an explanation of why the ordinary acceptance period is insufficient. Only one request for more time on the same offer will be considered.

**Accepting "combined offers".** When accepting a "combined offer", that is, an offer subject to approval of a settlement of prior years with the Law Department, attach to the signature page of the offer a copy of the proposed offer and order signed by the petitioner's attorney of record.

**Form TC70 requirement on stipulations.** To accept an offer, applicants must submit stipulations to discontinue their Article 7 petitions. The scope of the requirement to discontinue open proceedings is specified in the Notice of Offer and Acceptance Agreement (Form TC70, paragraph 11). We expect determinations to continue through the petition filing period, so remember to include discontinuance of a current year's proceeding when you submit an acceptance, even though the current year's proceeding is not printed on the acceptance agreement among the open proceedings for prior years that must be closed.

**Tax Commission audit program.** Quality control audits of offers are conducted on a rolling basis during and after the review period. For example, upon discovery that an offer was affected by substantial error, final approval of the offer will be denied, and after September 23<sup>rd</sup>, consent to commence a proceeding within 30 days *nunc pro tunc* (as if it were commenced before the October 24<sup>th</sup> statutory deadline) will be granted. It is anticipated that the outcome of all auditing in **2020** will be conveyed by the end of January **2021**. In exceptional cases, such as an application that is found to include intentionally false information or where an offer is affected by illegality or other impropriety, an acceptance agreement may be revoked within six years of the applicant's acceptance, Finance notified, and referral made to appropriate legal authorities for investigation and/or prosecution. In such circumstances, the Tax Commission will not consent to commencement, *nunc pro tunc*, of an assessment review proceeding.

**Representatives must advise clients that an offer to reduce the assessed value may be modified or revoked by the Tax Commission after further review even after an acceptance is recorded.**

**Consequences of non-payment of required hearing fee for 2019.** If the fee remains outstanding, the Tax Commission will revoke an offer and restore the matter to its prior status and decline to schedule an application for review.

**Petitions for review.** File the original Article 7 petition with the court when the index number is purchased. The Tax Commission accepts service of one copy for the City and will provide up to two date-stamped copies as proof of service.

**Serve amended petitions, RJs, Notes of Issue, substitutions of attorney, and motion papers with the Law Department, NOT the Tax Commission.**

For more information see Form TC707: Judicial Review of Assessments, or Form TC708: Small Claims Assessment Review for owner-occupied one-, two- or three-family homes.

**EFile Petitions.** Filing petitions electronically saves attorneys and the Tax Commission much time and effort. The E filing option is available in all five counties in the City. The Electronic Filing Resource Center of the New York State Unified Court System permits authorized attorneys to file petitions electronically, in bulk, by uploading petition data directly to the Court. We strongly encourage E filing. For assistance and more information, call the NYSEF Resource Center of the New York Supreme

Court at (646) 386-3033 or e-mail [EFile@courts.state.ny.us](mailto:EFile@courts.state.ny.us).

**Do not commence an Article 7 proceeding after accepting an offer in 2020.** The Notice of Offer and Acceptance Agreement (Form TC70) provides that as a condition of accepting an offer, the applicant must agree not to commence an Article 7 proceeding challenging the current year's assessment. If a petition is filed after filing an acceptance, the Tax Commission will direct Finance to restore the original assessment because the applicant failed to comply with the agreement.

**File stipulations to discontinue proceedings commenced in 2019 if an offer was accepted in 2019.** The acceptance agreement prohibits commencing an Article 7 proceeding after accepting an offer. The acceptance agreement also requires a proceeding that was commenced for the current year before the offer was accepted to be discontinued and a stipulation submitted with the acceptance. If not already filed with an acceptance,

stipulations to discontinue such **2019** Article 7 proceedings must be filed on or before January 31, 2020. Nonfiling or late filing of required discontinuances may result in Finance restoring the original assessment for noncompliance with the acceptance agreement. **STIPULATIONS OF DISCONTINUANCE MUST INCLUDE THE FULL INDEX NUMBER (INCLUDING THE YEAR OF PURCHASE.)**

**Do not commence an Article 7 proceeding if an application was not properly filed.** State law makes an application for administrative review of an assessment a jurisdictional prerequisite for an Article 7 petition. Do not file a petition if an application was not properly filed with the Tax Commission. Any such petition will be identified on our records as invalid.

**Questions?** For help on our rules, forms and instructions, you may contact us by mail or e-mail at [tcinfo@oata.nyc.gov](mailto:tcinfo@oata.nyc.gov).

**REQUIREMENTS FOR SUBMITTING PHOTOCOPIES WITH ORIGINALS**

<b>Document</b>	<b>Form</b>	<b>Photocopies required</b>
Application for correction for all properties with all attachments, including Form TC200 and TC244	TC101,TC105, TC106, TC109	One complete copy* (NOTE: NO COPIES REQUIRED FOR TC108)
Income and expense statement submitted with supplemental application (Form TC150), including all attachments and TC309 where required, for all properties	TC150 w/ TC201,TC203, TC208,TC214	One complete copy* (NOTE: NO SEPARATE BULK COPIES REQUIRED)
Affidavit in support, and attachments, if any	TC159	One complete copy**
Stipulation of discontinuance		One copy
Proposed offer and order - Submitted with Tax Commission acceptance agreement for combined offer		One copy
Petitions for review: The original is filed in court when the index number is purchased. The Tax Commission accepts service of one copy for the City. We will provide up to two date-stamped copies as proof of service.		
Amended petitions, RJs, Notes of Issue, substitutions of attorney, motion papers: Serve Law Department only.		

\* NOTE: Instead of paper photocopies, the Tax Commission will accept electronic copies of Forms TC101, TC105, TC106, TC109, TC201, TC203, TC208, and TC214 BUT ONLY IF ADVANCE ARRANGEMENTS ARE MADE. E-mail [tcinfo@oata.nyc.gov](mailto:tcinfo@oata.nyc.gov).

\*\* Individual copies of Form TC159 may be submitted electronically to the Tax Commission President at [president@oata.nyc.gov](mailto:president@oata.nyc.gov) in lieu of a paper photocopy.