

SUPREME COURT OF THE STATE OF NEW YORK
COUNTIES OF NEW YORK, QUEENS, BRONX, KINGS, RICHMOND

.....X
In the Matter of
TAXPAYERS WHO FILE ARTICLE 7 PETITIONS BY ELECTRONIC
MEANS,

Petitioners,

-against-

THE TAX COMMISSION OF THE CITY OF NEW YORK,
AND THE COMMISSIONER OF FINANCE OF THE CITY OF NEW YORK,
Respondents.

2020 STIPULATION CONSENTING TO
FILING TAX CERTIORARI PETITIONS
BY ELECTRONIC MEANS

.....X
WHEREAS the Chief Administrator of the courts has established a program in which papers may be electronically filed (“efiled”) with the Supreme Court pursuant to part 202 of the Uniform Rules for the Supreme and County Courts (“Uniform Rules”); and

WHEREAS pursuant to the terms of this Stipulation, the undersigned attorneys for the respective petitioners have agreed to facilitate the e filing of as many tax certiorari proceedings as may be commenced or concluded relative to the 2020/21 tax year; and

WHEREAS the Office of Court Administration has agreed to transmit a data file in conformity with Respondents’ needs which encompasses all tax certiorari petitions efiled via the “Tax Cert Data Upload” link of the NYSCEF system (“Data Upload Method”);

IT IS HEREBY STIPULATED AND AGREED, by and between the undersigned attorneys, that:

1. Petitioners and Respondents consent to e filing of all tax certiorari proceedings commenced *before* October 24, 2020 for the 2020/21 tax year and for the e filing of Requests for Judicial Intervention, Notes of Issue and Stipulations of Discontinuance in said proceedings. Proper service of any e filed documents listed in this paragraph shall be deemed to have been effectuated when the Court’s notification for the filing and payment of the filing fee for said documents is transmitted from the Court via the NYSCEF system to Counsel for the Petitioners/Respondents. Petitioners shall efile their petitions and purchase an index number for each such petition before October 24, 2020. The Court shall not accept a petition efiled/uploaded after this deadline.
2. Further, both Petitioners and Respondents consent to the e filing of any other documents in these proceedings. However, documents other than those listed in paragraph one (1) above must *also* be served in paper form (hard copy) on the Respondents at the mailing address listed below in a manner provided for by the Civil Practice Law and Rules.
3. Proper service of e filed petitions shall be effectuated when the electronic notification of the Court’s Receipt of Filing and Payment for Tax Certiorari Cases in substantially the form annexed hereto as Exhibit “A” (Court Receipt) is transmitted to Petitioners’ attorney from the NYSCEF system. In the event this receipt is not transmitted to Petitioners’ attorney, the Confirmation Notice and proof of payment shall serve as proof of proper service. Petitioners’ attorney shall retain Court Receipt(s) received and provide a copy to Respondents upon request.
4. To the extent that Petitioners utilize the Data Upload Method, Petitioners have the option to use the petition template generated by the NYSCEF system, a copy of which is annexed hereto as Exhibit “B”. Petitioners agree, however, that at the time of e filing, the original petitions have been fully executed and are substantially the same as Exhibit “B”. Petitioners further agree that the fully executed original petitions or true copies thereof shall be retained by the Petitioners and shall be provided to the Respondent Tax Commission or New York City Law Department upon request.
5. Condominium petitions may be e filed so long as no more than eight ranges of lots within one condominium in the same block are covered. The claimed value of just the low lot of each range shall be entered.
6. The transmission of an electronic data file containing 2020/21 e filed petition information in accordance with Respondent Tax Commission’s Petition Automated Data Transfer Program specifications is not required for any petition e filed by the Data Upload Method. However, on or before Friday, **October 30, 2020**, the undersigned attorney representing

Petitioner(s) shall provide to the Tax Commission a data file or printout reflecting the petition information in any proceeding commenced electronically other than via the Data Upload Method (e.g. filing a petition using the "Start a New Case" link on the NYSCEF system) in the same format as Respondent Tax Commission's Petition Automated Data Transfer Program specifications.

7. Stipulations to discontinue proceedings commenced electronically shall be in substantially the same format as the template generated by the NYSCEF system, a copy of which is annexed hereto as Exhibit "C." Any time Respondents utilize the template for the e-filing of discontinuances, Respondents agree that the fully executed originals or true copies thereof shall be retained by the Respondents and shall be provided to the Petitioner's attorney in a particular matter upon request. Stipulations to discontinue proceedings other than those commenced for the 2020/21 tax year filed contemporaneously (e.g., appearing on the same discontinuance or filed in connection with the disposition of multiple proceedings relating to the same property) may be efiled in the same manner only if those proceedings were commenced electronically.

8. For the purposes of this Stipulation, facsimile, electronic or digital signatures will be deemed originals executed by the parties.

9. This Stipulation is valid for proceedings commenced in any of the counties within the City of New York for the 2020/21 tax year.

Attorney for Petitioner(s):

Attorney Name (please print clearly or type)

Attorney Signature

Attorney Email address*

Firm Name

Mailing Address

Mailing Address (continued)

Firm Phone Number

Dated: _____
New York, New York

JAMES E. JOHNSON
Corporation Counsel of the
City of New York
Attorneys for Respondents

By: _____
NEIL SCHAIER
Senior Certiorari Counsel
100 Church Street, Rm. 5-246
New York, New York 10007

Submit to: TaxEFiled@law.nyc.gov

*Required for return of executed stipulation

EXHIBIT A

From: efile@nycourts.gov

Sent: Thursday, August 27, 2020 3:15 PM

To: NYSCEF Resource Center; ECF@law.nyc.gov;

Subject: ***Training*** NYSCEF Notification: New York - Real Property - Tax Certiorari - <TAX CERTIORARI PETITION -COMPUTER GENERATED> 990357/2020 (TEST PETITIONER01 - v. - THE TAX COMMISSION OF THE CITY OF NEW YORK, AND THE COMMISSIONER OF FINANCE OF THE CITY ...

Attachments: TmpTaxCertRecords.txt

New York County Supreme Court

Receipt of Filing and Payment for Tax Certiorari Cases

08/27/2020

NYSCEF Training System This email has been created for training purposes in the NYSCEF Training System.

The **NYSCEF Training System** has received **3 electronically transmitted petitions** from the filing user, One Trainee . Index numbers have been assigned. Please retain this message for your records.

Index Numbers Assigned: **990357/2020 - 990359/2020**

Number of Petitions Received: **3**

Filed Date: **08/27/2020**

Tax Certiorari Information

| Index # | Applicant | 1st Block/Lot | Address | Claim Value |
|---------|-----------|---------------|---------|-------------|
| | | | | |

EXHIBIT A

EXHIBIT A

| | | | | |
|-------------|-------------------|----------|-------------|-------|
| 990357/2020 | TEST PETITIONER01 | 3267 / 3 | 011 Main St | 47000 |
| 990358/2020 | TEST PETITIONER02 | 3267 / 3 | 021 Main St | 47000 |
| 990359/2020 | TEST PETITIONER03 | 3267 / 3 | 031 Main St | 47000 |

E-mail Notifications Sent

| Name | Email Address |
|-----------------------|--|
| Tax COMMISSIONERS ETC | |
| One Trainee | eftrain@nycourts.gov |

Payment Information

Fee Paid: \$630 | **Date:** 08/27/2020 | **Method:** VISA/MC | **Authorization Code:** 123456

Filing User

One Trainee | eftrain@nycourts.gov | 212-123-4567 | TEST Address, Troy, NY 12180

NYSCEF Training System This email has been created for training purposes in the NYSCEF Training System.

Please be CAREFUL when clicking links or opening attachments.

EXHIBIT B

**SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF New York**

| |
|---|
| <p>In the Matter of</p> <p>TEST PETITIONER01</p> <p style="text-align: right;">Petitioner,</p> <p style="text-align: center;">against</p> <p>THE TAX COMMISSION OF THE CITY OF NEW YORK AND THE COMMISSIONER OF FINANCE OF THE CITY OF NEW YORK,</p> <p>Respondents</p> |
|---|

Borough of: Manhattan

Taxes of 2020 - 2021

| BLOCK | LOT | ADDRESS |
|--------------|------------|----------------|
| 3267 | 3 | 011 Main St |
| 3267 | 11 | 012 Main St |
| 3282 | 18 | 013 Main St |
| 3283 | 48 | 014 Main St |
| 3283 | 53 | 015 Main St |

TO THE SUPREME COURT OF THE STATE OF NEW YORK:

The Petitioner above named respectfully shows and alleges as follows:

1. At all times hereinafter mentioned, the petitioner was and still is a domestic corporation and owner of certain real property in the City of New York, which real property is described in Schedule A hereto annexed and made part of hereof, by block and lot number and Borough by which the said real property was designated on the tax maps of the City of New York for the fiscal year July 1, 2020 to June 30, 2021.

2. During the time provided for by law, one of the assessors of the Real Property Assessment Bureau of the City of New York, an agency under the jurisdiction of the Commissioner of Finance, in accordance with law, did assess the said real property described in Schedule A and caused the assessed valuations to be entered in detail in the books kept in the office of said Real Property Assessment Bureau as shown in Schedule A.

3. Between January 15, 2020 and March 1, 2020, the time that said books were open for public inspection, or such further period as provided by law, petitioner, claiming to be aggrieved by said assessed

EXHIBIT B

valuation of said real property, duly made application in writing under oath to the Tax Commission of the City of New York, as provided by law to have such assessments corrected, said Tax Commission having been duly constituted by law, to review and correct all assessments of real property for taxation in the City of New York. In said application, petitioner claimed that the assessments were erroneous in that the assessments were excessive (by reason of overvaluation), misclassified, unequal (by reason of inequality), and unlawful (by reason of illegality) and demanded appropriate relief.

4. Thereafter, on or about May 25, 2020, the Tax Commission duly rendered a final determination on said application, and the assessments were confirmed as final in the amounts shown in Schedule A hereof.

5. Thereafter, the assessment rolls of the real property subject to taxation in the City of New York for the fiscal year July 1, 2020 to June 30, 2021 were prepared, certified and delivered to the City Council of the City of New York in accordance with law, which assessment rolls contained the said assessments upon petitioner's said real property as shown in Schedule A and the City Council proceeded thereon for the levying and collection of taxes.

6. The said assessments are excessive in that (a) the assessed valuation exceeds the full value of the real property. The sum for which the said real property would sell under ordinary circumstances on the statutory taxable status date is shown as the claimed value in Column "5" of Schedule A. The extent of overvaluation is the actual total assessment specified for each tax lot (Column "4"), less the claimed correct full value specified for each tax lot as set forth in Column "5" of Schedule A; (b) the taxable assessed value fails to comply with the limitations of increases in assessed value set forth in Real Property Tax Law Section 1805; (c) said real property failed to receive all or a portion of an exemption to which said real property or the owner thereof is entitled pursuant to the law authorizing the exemption; and (d) the assessments are excessive in that the property failed to receive a land only "progress assessment" as a building in the course of construction pursuant to Administrative Code Section 11-209.

7. Where the subject property is fully or partially exempt from taxation under RPTL Section 489 and the Administrative Code of the City of New York, Section 11-243, the assessment has been unlawfully increased in excess of the assessment of the previous existing dwelling appearing on the assessment rolls after the taxable status date immediately preceding the commencement of the alteration and improvements plus the value of the land and any improvements, other than those made under the provisions of RPTL Section 489 and Administrative Code Section 11-243.

8. The said assessments are erroneous by reason of inequality and are unequal in that they have been made at a higher proportionate valuation than the assessed valuations of (a) other real property on the

EXHIBIT B

assessment rolls of the City for the same year, and/or (b) other real property within the same class on the same roll by the same officer. The extent of such inequality and the extent to which said assessments are unequal is equal to the difference between the actual total assessed value as set forth in Schedule A and 15% of the amount specified as the claimed value for each unit set forth in Schedule A.

9. RPTL Section 720(3) is unlawful, improper and unconstitutional in that it improperly limits the scope of evidence to be adduced by petitioner.

10. The assessments are illegal and unlawful in that they were made contrary to law.

11. The assessments are illegal and unlawful in that the property should have been wholly exempt from taxation.

12. Where a notice increasing the assessments of the subject property was sent during or subsequent to the time the books of the annual record of assessed valuation remained open for public inspection, the notice purporting to increase the assessments is unlawful, improper, defective and void in that it fails to comply with New York City Charter Section 1512 and Administrative Code Section 11-211; Charter Section 1512 is unlawful, improper and unconstitutional in that it discriminates in favor of residential versus commercial property and fails to provide adequate notice of an increased assessment, and unconstitutionally vague in that it fails to adequately define what is meant by residential real estate.

13. At all times herein relevant, the Constitution of the State of New York, Article 8, Section 10, provides that real estate tax revenues of the City of New York in any fiscal year, exclusive of debt service requirements, shall not exceed 2-1/2% of the average full value of its taxable real estate for the latest five fiscal years. That by discriminating between types of properties, respondents have reduced the value of "taxable" real estate so that the tax rate exceeds the constitutional limitations by reason of their having effectively granted exemptions from taxation to certain premises.

14. Where petitioner's property is a cooperative or condominium, the assessment has been made contrary to RPTL Section 581 and/or RPL Sec. 339-y.

15. These assessments and all of the assessments on the assessment rolls of the City of New York are illegal and unlawful in that Section 305(2) of the Real Property Tax law requires that all real property in each assessing unit shall be assessed at a uniform percentage of value and that the assessments on said roll are not assessed at such uniform percentage.

16. Where the assessment of the subject parcel has been set based on 45% of gross sales price, the assessment is unlawful in that parcels whose assessment is based on 45% of gross sales price constitute an unlawful and separate class of real property which is not assessed at a uniform percentage of value required

EXHIBIT B

by RPTL Section 305(2) and which class is not authorized by RPTL Section 1802 or the New York State and United States Constitutions.

17. The assessments are illegal and unlawful in that respondents have wrongfully denied a hearing to correct the assessment in question pursuant to Administrative Code, Section 11-208.1 that is unconstitutional, on its face and as applied herein.

18. Petitioner's property has been misclassified as being in class two, three or four instead of the appropriate class for petitioner's property; the class designation of petitioner's parcel results in an incorrect allocation of the parcel's assessed valuation between two or more classes; the criteria used by respondents for determination of tax class is arbitrary, capricious and unlawful.

19. The denial of the full and appropriate amount of exemption under RPTL Section 421-A or any applicable statute granting exemption to the subject property is arbitrary, capricious, contrary to law and makes the assessment unequal, unlawful and excessive.

20. By reason of the aforesaid excessive, unequal, erroneous, unlawful and illegal assessments, petitioner has been aggrieved and will be injured thereby, and will be compelled to pay more than its proper share of the taxes of the City of New York.

21. Reference herein to "petitioner" shall be deemed to include the petitioner named herein and all of said petitioner's predecessors in interest.

22. The property's transition assessments are excessive in that they have been (a) calculated in a manner inconsistent with the provisions of Real Property Tax Law, and/or (b) calculated in a manner inconsistent with the transitional assessment calculation for other properties in the City of New York.

23. No previous application has been made for the relief herein sought to this or any other Court or Judge.

WHEREFORE, your petitioner prays that the Supreme Court review and correct on the merits the aforementioned final determination of the Tax Commission on the grounds set forth in this petition, and that the Court take evidence to enable your petitioner to show the unjust, erroneous, illegal, unlawful, excessive and unequal assessments of said real property and its misclassification to the end that the said assessments may be reduced to the sum for which the said property would sell under ordinary circumstances for land and improvements, and to a valuation proportionate to the assessments of other real property assessed on the same rolls and/or other real property of the same class assessed on the same rolls, for the same year, so that equality of assessments will result, and that all properties shall be assessed at a uniform percentage so that

EXHIBIT B

said assessments will not be unequal, and that equality of assessments will result, and so that the assessments not be contrary to law, and so that any excessive transition assessments for current and subsequent tax years be reduced in accordance with law, and for such other and further relief as the Court may deem proper, together with costs.

EXHIBIT B

BOROUGH : Manhattan

PETITIONER : TEST PETITIONER01

Schedule A

For the period commencing July 1, 2020 ending June 30, 2021

| 1 Block | 2 Lot | 3 Assessment Land | 4 Assessment Land&Improvements | 5 Claimed Value of Land&Improvements |
|--------------------------|------------------------|--|---|---|
| 3267 | 3 | 10000 | 40000 | 47000 |
| 3267 | 11 | 10000 | 900000 | 104000 |
| 3282 | 18 | 10000 | 500000 | 563000 |
| 3283 | 48 | 10000 | 30000 | 33000 |
| 3283 | 53 | 10000 | 900000 | 239000 |

Dated, New York, N.Y. 2020

**Petitioner
TEST PETITIONER01**

**LAW FIRM NAME 1
LAW FIRM NAME 2**

**LAW FIRM ADDR 1
LAW FIRM ADDR 2
LAW FIRM ADDR 3**

**x _____
Signatory Name**

State of New York County of New York

Signatory Name, being duly sworn deposes and says:

That deponent is Signatory Title of the petitioner herein; that deponent has read and knows the contents of the foregoing petition; that the same is true of deponent's own knowledge, except as to matters stated therein to be alleged on information and belief, and as to those matters deponent believes it to be true.

**Corporation Language 1
Corporation Language 2
Corporation Language 3**

**Sworn to before me this
day of _____, 2020**

**x _____
Signatory Name**

**NOTARY SIGNS x _____
Notary Public or Commissioner of Deeds**

EXHIBIT C

SUPREME COURT OF THE STATE OF NEW YORK COUNTY OF

.....x

In the Matter of the Application of
PETITIONER

Index No.: **INDEX/ YEAR (tax year)**

Petitioner,

**STIPULATION OF
DISCONTINUANCE**

- against -

Block

Tax Commission of the City of New York, et. al,

Respondent. **Lot(s) #1, #2, #3, #4**

CONDOLOW through CONDO HI

IT IS HEREBY STIPULATED AND AGREED, by and between the undersigned attorneys for the respective parties, that the proceeding(s) challenging the assessments on the property(ies) listed above with the index numbers listed below shall be consolidated into the above-entitled proceeding be and the same is hereby discontinued with prejudice and without cost to either party.

For the purposes of this Stipulation, facsimile signatures shall be considered originals.

| Tax Years | Index numbers |
|------------------|----------------------|
| | |
| | |
| | |
| | |
| | |
| | |
| | |

Dated: New York,
New York

DATE

ATTORNEY NAME
Attorney for Petitioner
ADDRESS
ADDRESS #2
PHONE #

JAMES E. JOHNSON
Corporation Counsel of the
City of New York Attorney
for Respondent
100 Church Street
New York, NY.10007
(212)

By : _____