

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

§1-01 General.

- (a) *Scope.* These rules shall govern all proceedings before the tribunal.
- (b) *Intent.* These rules of practice and procedure are intended to provide the public with a clear, uniform, rapid, inexpensive and just system of resolving controversies with the New York City Department of Finance. In these rules, the Tax Appeals Tribunal has set forth rules of practice and procedure to afford the public both due process of law and the legal tools necessary to facilitate the rapid resolution of controversies while at the same time avoiding undue formality and complexity.
- (c) *Resolution of controversies.* The provisions of these rules are not to be so construed as to preclude resolution of a controversy other than by decision of the tribunal commissioners or determination of an administrative law judge or presiding officer. The petitioner or the petitioner's representative, if any, and the commissioner of finance are encouraged to confer at all times prior to the decision or determination in an effort to resolve the controversy.
- (d) *Construction.* These rules shall be liberally construed to secure the just, speedy and inexpensive determination of every controversy and shall not be construed to limit or repeal rights afforded or requirements imposed by statute or otherwise.