

**Certificate for Assignment of Commercial Tax Certiorari Proceedings to
Supreme Court Commercial Division, Seventh Judicial District**

1. COMMERCIAL TAX CERTIORARI ASSIGNMENT PROCEDURES

Proceedings commenced to challenge commercial real property tax assessments, as defined herein, shall be assigned in the first instance to the Commercial Division by the Clerk of the Supreme Court, upon the filing of an RJI together with this **Attorney's Certification**. The Certification shall be served upon all parties, and shall set forth the name of the proceeding, the index number and a statement indicating the basis for Commercial Division adjudication. The Certification form appears below.

2. CRITERIA FOR ASSIGNMENT OF COMMERCIAL TAX CERTIORARI PROCEEDINGS TO
COMMERCIAL DIVISION

1. The Commercial Division shall hear and determine tax certiorari proceedings in which the principal claim(s) involve commercial real property with an equalized full valuation in excess of one million dollars.
2. The Commercial Division shall hear and determine proceedings where claims relating to two or more parcels are joined in a single petition pursuant to RPTL §706(2) and the total equalized full valuation of all parcels is equal to or more than one million dollars.
3. The Commercial Division shall also hear and determine proceedings involving real property assessed in accordance with subdivision one of the RPL § 339-y, commenced by a board of managers, acting as agents of one or more condominium unit owners pursuant to subdivision four of such section, provided the total equalized full valuation of all parcels included in the petition is equal to or more than one million dollars.
4. The term "commercial real property" shall included improved or unimproved business, commercial and industrial real property, residential cooperative, condominium and rental property, special franchises and utilities. The Commercial Division may also hear and determine proceedings involving the exemption of improved or unimproved public or private real property under article 4 of the RPTL.
5. The Commercial Division shall not hear proceedings relating to one, two or three family owner-occupied residential structures or unimproved property which is eligible for small claims assessment review pursuant to title one-A of article 7 of the RPTL.

I hereby certify that I have read the Guidelines for Assignment of Commercial Tax Certiorari Proceedings to Commercial Division and I believe that this commercial tax certiorari proceeding should be assigned to the Commercial Division. The equalized full valuation of the subject real property is one million dollars or more.

DATED: _____ Attorney Signature _____

Print Name: _____

Attorney for: _____