TOWN OF HUNTINGTON E-FILING SERVICE PROCEDURES 2025/26 PETITIONS

Taxpayer representatives may, in lieu of serving paper copies of the Petitions, electronically serve Petitions on the Town of Huntington in accordance with the following procedures:

A. E-Filing Procedures for Serving Master Tax Certiorari Petitions

- 1. Electronic service of Master Tax Certiorari Petitions (hereinafter "Master Petition(s)") may be effectuated by completing and emailing a digital Excel spreadsheet of the cases contained in the Master Petition in the format attached hereto to TOHGrievances@Huntingtonny.gov together with (A) a PDF copy the first page of the Master Petition containing proof of e-filing with the Suffolk County Clerk and including the index number endorsed thereon, and (B) a fully completed copy of a single Article 7 Tax Certiorari Petition in a separate PDF document for the first Petitioner on the Excel spreadsheet (hereinafter "Petition"). The emailed Petition shall be deemed to be the form Petition for all other petitioners included on the Excel spreadsheet attached thereto as to whether the assessment is excessive and/or unequal, and/or unlawful and/or misclassified and/or any other claimed basis for relief including denial of an exemption or agricultural assessment. No additional documents or spreadsheets are required to be served upon the Town Clerk or the Town Assessor's Office.
- 2. The aforementioned Excel spreadsheet and related Petition information must be <u>received</u> by the Assessor's Office no later than the last date for service thereof in accordance with the applicable provisions of the RPTL and the CPLR.
- 3. In order to encourage the service of petitions as outlined above, the Town of Huntington agrees to waive any potential defenses to the electronic filing of Petitions as set forth on the attached Waiver document.

B. E-Filing Procedures for Serving Individual Tax Certiorari and SCAR Petitions

- 1. Electronic service of Individual Tax Certiorari and SCAR Petitions may be effectuated by completing and emailing a digital Excel spreadsheet to TOHGrievances@Huntingtonny.gov. in the format attached hereto containing the properties on which individual Petitions were filed with the Suffolk County Clerk, along with a fully completed copy of a single SCAR Petition in a separate PDF document for the first Petitioner on the Excel spreadsheet (hereinafter "Petition"). The emailed Petition shall be deemed to be the form Petition for all other petitioners included on the Excel spreadsheet attached thereto as to whether the assessment is excessive and/or unequal, and/or unlawful and/or misclassified and/or any other claimed basis for relief including denial of an exemption or agricultural assessment. No additional documents or spreadsheets are required to be served upon the Town Clerk or the Town Assessor's Office.
- 2. The aforementioned Excel spreadsheet and related Petition information must be <u>received</u> by the Assessor's Office no later than the last date for service thereof in accordance with the applicable provisions of the RPTL and the CPLR.
- 3. In order to encourage the service of petitions as outlined above, the Town of Huntington agrees to waive any potential defenses to the electronic filing of Petitions as set forth on the attached Waiver document.

C. Format for the E-Filing Digital Excel Spreadsheet:

- 1. The Excel spreadsheet must be prepared in **TAX MAP ORDER** in the format annexed hereto. An electronic sample of the required spreadsheet can be found on the Assessor's website.
- 2. Text entered into the Excel spreadsheet shall be UPPER CASE only and shall not contain any punctuation except for the Tax Map No.
- 3. If the taxpayer representative is filing on the same tax parcel for different petitioners, each petitioner shall be listed separately with the same Tax Map No.
- 4. A taxpayer representative shall be permitted to submit multiple spreadsheets on different days during the filing period but shall exercise diligent efforts to limit the number of separate filings.
- 5. On the digital Excel spreadsheet(s) filed with the Town, the original font size shall be 8 point and the total width of all columns shall not exceed an 8½ x 11 sheet of paper when scaled to 100%. See the attached sample Excel spreadsheet for this format or the electronic sample of the required spreadsheet located on the Assessor's website.
- 6. Except for the cells in the Tax Map No. column, it is not necessary to restrict the number of characters in a cell (i.e. Street Name, Hamlet/Village and Petitioner cells which may involve longer names than the column width permits). However, no text within a cell shall be wrapped. A partial view of the information contained in any cell is acceptable, except cells within the tax map no. field. See the attached sample Excel spreadsheet for this format or the electronic sample of the required spreadsheet located on the Assessor's website.

D. Service of Paper Copies of Petitions

Paper copies of Tax Certiorari Petitions (Master and Individual) prepared and served in accordance with the provisions of the Real Property Tax Law and the Civil Practice Law and Rules, are still acceptable in lieu of complying with the E-Filing procedures outlined above, but no acknowledgment of service will be provided by the Assessor's Office. Proof of service must be by affidavit of service only. One paper copy of a Master Tax Certiorari Petition or of each Individual Petition must be filed with the Town of Huntington, which copy must be served upon the Assessor's Office only.

Similarly, paper copies of SCAR Petitions prepared and served in accordance with the provisions of the Real Property Tax Law are still acceptable in lieu of complying with the E-Filing procedures outlined above, but no acknowledgment of service will be provided by the Assessor's Office. Proof of service must be by affidavit of service only. If the paper copy alternative is chosen, only one paper copy of each SCAR Petition must be filed with the Town of Huntington, which copy must be served upon the Assessor's Office only.