## TOWN OF HUNTINGTON TAX CERTIORARI AND SCAR PETITION SERVICE WAIVER 2025/26 TAX YEAR

The Town of Huntington E-Filing procedures annexed hereto for serving Tax Certiorari and SCAR Petitions (hereinafter "Petitions") upon the Town of Huntington (hereinafter "Town") are aimed at providing an alternative to the service requirements of Article 7, Titles 1 and 1-A, of the Real Property Tax Law for real property owners and permitted representatives thereof (hereinafter "Petitioners").

The adoption of Petition E-Filing Service Procedures (hereinafter "E-Filing Service Procedures") for the service of Petitions on the Town is not intended to replace a Petitioner's ability to serve Petitions in accordance with the current statutory and regulatory framework, but, rather, the E-Filing Service Procedures are intended to be an alternative thereto, in order to satisfy the necessary step in preserving a Petitioner's right to court intervention in the assessment challenge process. By following the annexed E-Filing Service Procedures, it is understood that submission of an Excel spreadsheet in accordance with the annexed E-Filing Service Procedures will be deemed the service of a Petition for each and every property listed thereon and that the Huntington Assessor's Office will only be performing a summary review of the submitted Excel spreadsheet in preparation for negotiations or court intervention for each property contained on the Excel spreadsheet.

It is understood that, to the extent that the Petitioners and the Town follow the annexed E-Filing Service Procedures, the Petitioner, and any of its employees or agents, and, the Town and its appropriate representatives, employees or agents, complying with the annexed E-Filing Service Procedures are deemed, as a matter of law, to be complying with the New York Real Property Tax Law (hereinafter "RPTL"), the New York Code of Rules and Regulations (hereinafter "NYCRR"), the New York Civil Practice Law and Rules (hereinafter "CPLR"), the Suffolk County Tax Act (hereinafter "SCTA"), and any and all other applicable law, rule and/or regulation.

If Petitioners comply with the annexed E-Filing Service Procedures, the Town will not raise an affirmative defense, administratively or by court process, that the E-Filing Service Procedures do not comply with the RPTL, NYCRR, CPLR, SCTA or any other applicable law, rule and/or regulation.

TOWN OF HUNTING TON

J. EDWARD GATHMAN, JR.

Town Attorney

TOWN OF HUNTINGTON

BY:

**Huntington Assessor** 

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