2019 Statistical Profile

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NEW YORK CITY TAX COMMISSION 2019 ANNUAL REPORT 2019 ASSESSMENT APPEALS AND OUTCOMES BY TAX CLASS

APPEALS					_	URRENT FERS RE		CURRENT YEAR OFFERS ACCEPTED				
REAL PROPERTY DESIGNATION	APPLICATIONS	TAX LOTS COLLECTIVE AMOUNT OF ASSESSMENTS APPLICATIONS TAX LOTS COLLECTIVE AMOUNT OF OFFER				APPLICATIONS	TAX LOTS		COLLECTIVE AMOUNT OF REDUCTION			
TAX CLASS 1	1,761	3,651	\$	207,565,236	142	144	\$	1,698,512	107	107	\$	1,217,174
TAX CLASS 2	28,340	182,253	\$	110,947,269,616	5,029	45,256	\$	2,367,703,893	4,416	36,126	\$	1,977,356,013
TAX CLASS 3	140	140	\$	3,669,876,419	8	8	\$	46,197,400	8	8	\$	46,197,400
TAX CLASS 4	26,780	41,944	\$	141,196,509,527	5,398	8,577	\$	3,888,625,046	4,462	7,102	\$	3,424,863,940
TOTAL	57,021	227,988		256,021,220,798	10,577	53,985		6,304,224,851	8,993	43,343		5,449,634,527

NEW YORK CITY TAX COMMISSION 2019 ANNUAL REPORT

REMEDIAL ACTIONS BY TAX COMMISSION ON APPLICATIONS IN 2019 FOR 2018 ASSESSMENTS

	OFFERS TO REDU 2018 ASSESSMEN		ACCEPTED OFFERS TO REDUCE 2018 ASSESSMENTS						
APPLICATIONS	COLLECTIVE AMOUNT OF ASSESSMENTS AT ISSUE COLLECTIVE AMOUNT OF ASSESSMENT REDUCTION OFFERS		APPLICATIONS	COLLECTIVE AMOUNT OF ASSESSMENTS NO LONGER AT ISSUE	COLLECTIVE AMOUNT OF ACCEPTED ASSESSMENT REDUCTION OFFERS				
2,666	\$ 20,169,978,084	\$ 1,416,636,077	2,108	\$ 16,715,184,810	\$ 1,158,434,632				

NEW YORK CITY TAX COMMISSION 2019 ANNUAL REPORT 2019 PRO SE ASSESSMENT APPEALS AND OUTCOMES BY TAX CLASS

	APF	PEALS			URRENT FERS RE		CURRENT YEAR OFFERS ACCEPTED				
REAL PROPERTY DESIGNATION	APPLICATIONS	TAX LOTS	COLLECTIVE AMOUNT OF ASSESSMENTS	APPLICATIONS	TAX LOTS	СО	LLECTIVE AMOUNT OF OFFER	APPLICATIONS	TAX LOTS		COLLECTIVE AMOUNT OF REDUCTION
TAX CLASS 1	515	514	\$ 30,249,701	109	109	\$	949,553	82	82	\$	578,247
TAX CLASS 2	248	352	\$ 117,423,264	80	184	\$	9,000,718	66	170	\$	6,977,129
TAX CLASS 3	11	11	\$ 596,138,534	5	5	\$	36,127,125	5	5	\$	36,127,125
TAX CLASS 4	350	479	\$ 1,189,804,491	123	216	\$	83,268,415	90	145	\$	53,255,974
TOTAL	1,124	1,356	\$ 1,933,615,990	317	514	\$	129,345,811	243	402	\$	96,938,475

NEW YORK CITY TAX COMMISSION 2019 ANNUAL REPORT

2019 ASSESSMENT APPEALS AND OUTCOMES - BY PROPERTY TYPE

APPEALS					_	URRENT		CURRENT YEAR OFFERS ACCEPTED				
REAL PROPERTY DESIGNATION	APPLICATIONS	TAX LOTS	CC	DLLECTIVE AMOUNT DF ASSESSMENTS	APPLICATIONS	TAX LOTS	ΑN	COLLECTIVE MOUNT OF OFFER	APPLICATIONS	TAX LOTS		COLLECTIVE AMOUNT OF REDUCTION
TAX CLASS 1	1,761	3,651	\$	207,565,236	142	144	\$	1,698,512	107	107	\$	1,217,174
CONDOMINIUMS	68	1,986	\$	40,986,719	16	18	\$	115,860	5	5	\$	20,476
1,2 & 3 FAMILY	1,335	1,314	\$	129,262,890	121	121	\$	1,570,492	99	99	\$	1,188,655
VACANT LAND	168	165	\$	12,613,167	2	2	\$	1,944	2	2	\$	1,944
OTHER	190	186	\$	24,702,460	3	3	\$	10,216	1	1	\$	6,099
TAX CLASS 2	28,340	182,253	\$	110,947,269,616	5,029	45,256	\$	2,367,703,893	4,416	36,126	\$	1,977,356,013
CONDOMINIUMS	2,942	156,918	\$	30,128,485,573	715	40,942	\$	788,327,049	560	32,270	\$	619,871,777
2-10 FAMILY	4,810	4,806	\$	2,252,359,631	451	451	\$	26,587,589	412	412	\$	23,327,863
COOPERATIVES	4,117	4,106	\$	29,069,125,455	1,042	1,042	\$	596,562,789	950	950	\$	548,930,540
RENTAL APTS	16,471	16,423	\$	49,497,298,957	2,821	2,821	\$	956,226,466	2,494	2,494	\$	785,225,833
TAX CLASS 3	140	140	\$	3,669,876,419	8	8	\$	46,197,400	8	8	\$	46,197,400
UTILITY PROPERTY	140	140	\$	3,669,876,419	8	8	\$	46,197,400	8	8		46,197,400
TAX CLASS 4	26,780	41,944	\$	141,196,509,527	5,398	8,577	\$	3,888,625,046	4,462	7,102	\$	3,424,863,940
CONDOMINIUMS	2,985	18,450	\$	25,729,232,698	654	3,833	\$	787,150,533	478	3,118	\$	677,876,248
OFFICES/LOFTS	4,040	4,000	\$	71,934,423,729	907	907	\$	1,838,439,353	778	778	\$	1,728,175,383
STORES	8,930	8,775	\$	16,294,879,430	2,014	2,014	\$	641,586,331	1,678	1,678	\$	505,325,054
INDUSTRIAL	3,930	3,914	\$	5,206,815,687	872	872	\$	98,646,261	726	726	\$	82,483,885
HOTELS	790	782	\$	10,505,923,915	105	105	\$	178,730,170	90	90	\$	151,943,970
VACANT LAND	1,137	1,121	\$	1,045,214,390	63	63	\$	10,620,822	48	48	\$	8,506,223
OTHER	4,968	4,902	\$	10,480,019,678	783	783	\$	333,451,576	664	664	\$	270,553,177
TOTAL	57,021	227,988	\$	256,021,220,798	10,577	53,985	\$	6,304,224,851	8,993	43,343	\$	5,449,634,527

NEW YORK CITY TAX COMMISSION 2019 ANNUAL REPORT 2019 ASSESSMENT APPEALS AND OUTCOMES – BY REDUCTION % RANGE

CURREN	T YEAR OFFE	CURRENT YEAR OFFERS ACCEPTED						
RANGE OF OFFER %	APPLICATIONS	TAX LOTS	СО	LLECTIVE AMOUNT OF OFFER	APPLICATIONS	TAX LOTS	CC	OLLECTIVE AMOUNT OF REDUCTION
UNDER 10%	5,780	37,020	\$	2,796,207,820	4,813	29,114	\$	2,354,437,558
10% - UNDER 20%	3,338	13,533	\$	2,119,543,396	2,915	11,336	\$	1,867,549,653
20% - UNDER 30%	1,038	2,667	\$	908,886,329	895	2,182	\$	821,412,464
30% - Above	421	765	\$	479,587,306	370	711	\$	406,234,852
TOTAL	10,577	53,985	\$	6,304,224,851	8,993	43,343	\$	5,449,634,527

NEW YORK CITY TAX COMMISSION 2019 ANNUAL REPORT 2019 ASSESSMENT APPEALS AND OUTCOMES - BY BOROUGH

		URRENT FERS RE		CURRENT YEAR OFFERS ACCEPTED							
BOROUGH	APPLICATIONS	TAX LOTS	COLLECTIVE AMOUNT OF ASSESSMENTS	APPLICATIONS	TAX LOTS	AN	COLLECTIVE MOUNT OF OFFER	APPLICATIONS	TAX LOTS		COLLECTIVE AMOUNT OF REDUCTION
BRONX	6,949	20,527	\$ 10,399,833,670	859	978	\$	191,254,725	729	845	\$	155,468,539
BROOKLYN	14,530	40,727	\$ 24,223,609,598	2,538	6,423	\$	707,357,468	2,150	4,900	\$	561,401,900
MANHATTAN	22,365	130,226	\$ 194,979,549,988	5,009	42,283	\$	4,829,202,353	4,270	33,888	\$	4,257,306,034
QUEENS	11,536	32,761	\$ 23,893,885,554	1,918	3,952	\$	521,575,723	1,633	3,403	\$	428,083,954
STATEN ISLAND	1,641	3,747	\$ 2,524,341,988	253	349	\$	54,834,582	211	307	\$	47,374,100
TOTAL	57,021	227,988	\$ 256,021,220,798	10,577	53,985	\$	6,304,224,851	8,993	43,343	\$	5,449,634,527

NEW YORK CITY TAX COMMISSION 2019 ANNUAL REPORT

PROCEDURAL DELINEATION OF 2019 ASSESSMENT APPEALS

	APPLICATIONS	TAX LOTS
NOT ELIGIBLE FOR REVIEW	5,487	13,771
LATE FILING	25	26
INCOMPLETE FILING	701	3,745
REQUIRED DEPT. OF FINANCE INCOME AND EXPENSE STATEMENT ("RPIE") NOT FILED, LATE OR IMPROPER	653	768
REQUIRED TAX COMMISSION INCOME AND EXPENSE FORM ("TCIE") NOT FILED, LATE OR IMPROPER	3,205	8,388
UNEXCUSED NON-APPEARANCE BY APPLICANT OR REPRESENTATIVE AT SCHEDULED HEARING	110	136
WITHDRAWN BY APPLICANT	431	12
OTHER	362	696
ELIGIBLE FOR REVIEW	51,534	214,217
IN PERSON HEARINGS CONDUCTED	29,971	173,679
HEARINGS CONDUCTED BY TELEPHONE	12	12
REQUIRED FACTUAL SUBSTANTIATION NOT SUBMITTED	644	904
SUBSTANTIVE HEARING DECLINED AFTER APPLICATION FILED	19,679	37,761
REQUESTED REVIEW ON PAPERS	1,228	1,861
TOTAL	57,021	227,988