

2023 Statistical Profile

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NEW YORK CITY TAX COMMISSION 2023 ANNUAL REPORT
2023 ASSESSMENT APPEALS AND OUTCOMES BY TAX CLASS

APPEALS				CURRENT YEAR OFFERS RECEIVED			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	1,382	2,757	\$ 211,019,618	51	51	\$ 1,658,120	39	39	\$ 1,446,714
TAX CLASS 2	30,060	206,036	\$ 120,009,231,144	3,351	37,131	\$ 1,676,477,585	2,940	33,666	\$ 1,517,357,538
TAX CLASS 3	101	101	\$ 4,966,842,728	8	8	\$ 201,586,857	6	6	\$ 36,387,900
TAX CLASS 4	25,514	44,743	\$ 138,660,928,318	4,535	7,602	\$ 3,333,197,686	3,755	6,307	\$ 2,715,395,891
TOTAL	57,057	253,637	\$ 263,848,021,808	7,945	44,792	\$ 5,212,920,248	6,740	40,018	\$ 4,270,588,043

NEW YORK CITY TAX COMMISSION 2023 ANNUAL REPORT

**REMEDIAL ACTIONS BY TAX COMMISSION ON
APPLICATIONS IN 2023 FOR 2022 ASSESSMENTS**

OFFERS TO REDUCE 2022 ASSESSMENTS			ACCEPTED OFFERS TO REDUCE 2022 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
2,979	\$ 15,437,954,238	\$ 1,389,008,709	1,700	\$ 9,601,125,493	\$ 879,935,126

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2023 PRO SE ASSESSMENT APPEALS AND OUTCOMES BY TAX CLASS

APPEALS				CURRENT YEAR OFFERS RECEIVED			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	343	325	\$ 22,163,147	25	25	\$ 475,667	18	18	\$ 405,121
TAX CLASS 2	244	356	\$ 141,585,738	49	102	\$ 3,787,778	34	66	\$ 2,574,072
TAX CLASS 4	262	316	\$ 907,844,345	58	78	\$ 3,730,119	46	52	\$ 3,161,419
TOTAL	849	997	\$ 1,071,593,230	132	205	\$ 7,993,564	98	136	\$ 6,140,612

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2023 ASSESSMENT APPEALS AND OUTCOMES - BY PROPERTY TYPE

APPEALS				CURRENT YEAR OFFERS RECEIVED			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	1,382	2,757	\$ 211,019,618	51	51	\$ 1,658,120	39	39	\$ 1,446,714
CONDOMINIUMS	76	1,345	\$ 34,733,450	7	7	\$ 110,977	6	6	\$ 99,891
1,2 & 3 FAMILY	1,046	1,032	\$ 136,809,958	35	35	\$ 721,685	25	25	\$ 540,595
VACANT LAND	110	110	\$ 10,411,728	0	0	\$ -	0	0	\$ -
OTHER	150	270	\$ 29,064,482	9	9	\$ 825,458	8	8	\$ 806,228
TAX CLASS 2	30,060	206,036	\$ 120,009,231,144	3,351	37,131	\$ 1,676,477,585	2,940	33,666	\$ 1,517,357,538
CONDOMINIUMS	3,663	179,185	\$ 37,356,734,746	698	34,478	\$ 747,335,140	593	31,319	\$ 679,766,419
2-10 FAMILY	5,241	5,737	\$ 3,017,797,624	488	488	\$ 42,924,344	428	428	\$ 37,239,754
COOPERATIVES	4,093	4,085	\$ 29,460,767,500	626	626	\$ 374,530,294	575	575	\$ 351,705,100
RENTAL APTS	17,063	17,029	\$ 50,173,931,274	1,539	1,539	\$ 511,687,807	1,344	1,344	\$ 448,646,265
TAX CLASS 3	101	101	\$ 4,966,842,728	8	8	\$ 201,586,857	6	6	\$ 36,387,900
UTILITY PROPERT	101	101	\$ 4,966,842,728	8	8	\$ 201,586,857	6	6	\$ 36,387,900
TAX CLASS 4	25,514	44,743	\$ 138,660,928,318	4,535	7,602	\$ 3,333,197,686	3,755	6,307	\$ 2,715,395,891
CONDOMINIUMS	3,491	22,247	\$ 27,176,982,186	740	3,807	\$ 761,511,220	551	3,103	\$ 631,747,413
OFFICES/LOFTS	3,736	3,712	\$ 69,961,689,096	756	756	\$ 1,541,973,434	611	611	\$ 1,255,544,645
STORES	8,418	8,278	\$ 15,043,998,586	1,581	1,581	\$ 537,378,912	1,324	1,324	\$ 439,290,346
INDUSTRIAL	3,521	3,516	\$ 5,902,747,947	624	624	\$ 140,048,217	563	563	\$ 115,424,713
HOTELS	857	850	\$ 9,183,936,531	82	82	\$ 139,050,751	65	65	\$ 103,906,209
VACANT LAND	1,008	992	\$ 1,118,781,571	65	65	\$ 34,788,462	59	59	\$ 31,692,438
OTHER	4,483	5,148	\$ 10,272,792,401	687	687	\$ 178,446,690	582	582	\$ 137,790,127
TOTAL	57,057	253,637	\$ 263,848,021,808	7,945	44,792	\$ 5,212,920,248	6,740	40,018	\$ 4,270,588,043

NEW YORK CITY TAX COMMISSION 2023 ANNUAL REPORT

2023 ASSESSMENT APPEALS AND OUTCOMES – BY REDUCTION % RANGE

CURRENT YEAR OFFERS RECEIVED				CURRENT YEAR OFFERS ACCEPTED		
RANGE OF OFFER %	APPLICATIONS	TAX LOTS	COLLECTIVE AMOUNT OF OFFER	APPLICATIONS	TAX LOTS	COLLECTIVE AMOUNT OF REDUCTION
UNDER 10%	4,181	29,486	\$ 2,204,800,816	3,498	26,289	\$ 1,799,617,234
10% - UNDER 20%	2,732	12,232	\$ 1,832,381,139	2,360	10,963	\$ 1,573,786,831
20% - UNDER 30%	746	2,523	\$ 649,319,286	636	2,290	\$ 566,042,090
30% - Above	279	544	\$ 325,819,929	246	470	\$ 294,753,988
TOTAL	7,938	44,785	\$ 5,012,321,170	6,740	40,012	\$ 4,234,200,143

NEW YORK CITY TAX COMMISSION 2023 ANNUAL REPORT
2023 ASSESSMENT APPEALS AND OUTCOMES - BY BOROUGH

APPEALS				CURRENT YEAR OFFERS RECEIVED			CURRENT YEAR OFFERS ACCEPTED		
BOROUGH	APPLICATIONS	TAX LOTS	COLLECTIVE AMOUNT OF ASSESSMENTS	APPLICATIONS	TAX LOTS	COLLECTIVE AMOUNT OF OFFER	APPLICATIONS	TAX LOTS	COLLECTIVE AMOUNT OF REDUCTION
BRONX	6,908	20,782	\$ 11,200,738,272	675	1,000	\$ 131,266,879	585	896	\$ 108,691,310
BROOKLYN	14,264	50,412	\$ 30,058,245,194	1,954	6,832	\$ 508,201,686	1,649	5,394	\$ 406,340,943
MANHATTAN	22,937	140,889	\$ 193,544,664,819	3,598	33,844	\$ 4,146,267,568	3,001	31,268	\$ 3,416,078,149
QUEENS	11,476	38,011	\$ 26,403,677,123	1,529	2,890	\$ 370,980,902	1,348	2,266	\$ 305,560,419
STATEN ISLAND	1,472	3,543	\$ 2,640,696,400	189	226	\$ 56,203,213	157	194	\$ 33,917,222
TOTAL	57,057	253,637	\$ 263,848,021,808	7,945	44,792	\$ 5,212,920,248	6,740	40,018	\$ 4,270,588,043

NEW YORK CITY TAX COMMISSION 2023 ANNUAL REPORT
PROCEDURAL DELINEATION OF 2023 ASSESSMENT APPEALS

	APPLICATIONS	TAX LOTS
NOT ELIGIBLE FOR REVIEW	5,326	13,003
LATE FILING	19	19
INCOMPLETE FILING	670	2,059
REQUIRED DEPT. OF FINANCE INCOME AND EXPENSE STATEMENT ("RPIE") NOT FILED, LATE OR IMPROPER	817	2,343
REQUIRED TAX COMMISSION INCOME AND EXPENSE FORM ("TCIE") NOT FILED, LATE OR IMPROPER	3,153	5,950
UNEXCUSED NON-APPEARANCE BY APPLICANT OR REPRESENTATIVE AT SCHEDULED HEARING	18	118
WITHDRAWN BY APPLICANT	373	1,350
OTHER	276	1,164
ELIGIBLE FOR REVIEW	51,731	240,634
REQUESTED IN PERSON HEARING	30,479	199,730
HEARINGS CONDUCTED BY TELEPHONE	118	118
REQUIRED FACTUAL SUBSTANTIATION NOT SUBMITTED	579	794
SUBSTANTIVE HEARING DECLINED AFTER APPLICATION FILED	18,928	37,805
REQUESTED REVIEW ON PAPERS	1,627	2,187
TOTAL	57,057	253,637