

CITY OF NEW YORK
TAX COMMISSION
NOTICE OF OPPORTUNITY TO COMMENT
ON PROPOSED RULES RELATING TO FEES

Notice is hereby given pursuant to the authority vested in the President of the Tax Commission by Chapter 7 of the New York City Charter that the Tax Commission intends to propose rules pertaining to fees for the review of applications to correct assessments. This Notice supersedes the prior Notice of Opportunity To Comment On Proposed Rules Relating to Fees that was published on May 13, 2010.

Written comment regarding these rules may be sent to Mary E. Gallagher, Esq., New York City Tax Commission, One Centre Street, Room 2400, New York, N.Y. 10007 on or before June 30, 2010. Comments may be submitted electronically on or before June 30 to the Tax Commission at the NYC Rules Website at www.nyc.gov/nycrules. A public hearing shall be held at The Manhattan Municipal Building, One Centre Street, Room 2405, New York, N.Y. 10007 on June 30, 2010 at 2:00 P.M. Persons seeking to testify are requested to notify Nilda Mendez at (212) 669-2070 or nmendez@oata.nyc.gov or at the foregoing address prior to the date of the hearing. Persons who request that a sign language interpreter or other form of reasonable accommodation for a disability be provided at the hearing are asked to notify Nilda Mendez at (212) 669-2070 or nmendez@oata.nyc.gov or at the foregoing address by June 22 2010. Written comments and a summary of oral comments received at the hearing will be available for public inspection, within a reasonable time after receipt, between the hours of 9:00 A.M. and 5:00 P.M. at The Manhattan Municipal Building, One Centre Street, Room 2400, New York, N.Y. 10007. Telephone number (212) 669-2070.

This rulemaking proposal was not listed on the Tax Commission regulatory agenda for fiscal year 2010 because the need for the amendment was not anticipated as of the date of the publication of the agenda.

Section 1. Title 21 of the rules of the city of New York is amended by adding a new Chapter 5, to read as follows:

CHAPTER 5

FEE FOR APPLICATIONS TO CORRECT ASSESSMENTS

§5-01. The Tax Commission shall charge and collect the fee set forth in this chapter.

§5-02. Fee. For purposes of this chapter “Fee” shall mean the amount charged to an applicant for reviewing applications as provided in this chapter.

§5-03. Imposition of Fee. (a) The Fee shall be imposed on applications for properties having an assessed value of \$2 million or more when the application is scheduled for review. An application shall be deemed to be “scheduled for review”:

(i) for applications filed by group representatives, when the application first appears on a calendar page,

(ii) for applications filed by self-represented applicants and non-group representatives, when a notice that the application has been scheduled for review has been mailed,

(b) For purposes of this chapter “assessed value” shall mean the assessed value or actual assessed value shown on the notice of property value issued by the Department of Finance or, where a notice of revised property value has been issued by the Department of Finance, the assessed value shown on that revised notice. Where a single application covers multiple condominium units, the assessed value for purposes of this chapter shall mean the aggregate assessed value shown on such notice for all units covered by the application.

§5-04. Amount of Fee. The amount of the Fee shall be one hundred seventy-five dollars.

§5-05. Exemption. An application for which review has been waived prior to being scheduled for review shall be exempt from the Fee.

§5-06. Payment and collection of Fee. Unless the Tax Commission provides otherwise, the Fee shall be included on a Statement of Account or real property tax bill issued after the application has been scheduled for review. The Department of Finance shall administer the billing and collection of the Fee on behalf of the Tax Commission.

§5-07. Non-payment of Fee. Notwithstanding any other provision of these rules to the contrary, if any Fee remains outstanding, the Tax Commission may revoke an offer and restore the matter to its prior status, or decline to schedule an application for review.

STATEMENT OF BASIS AND PURPOSE

Pursuant to Chapter 7 of the New York City Charter, the Tax Commission is empowered to perform a range of functions in connection with reviewing applications to correct assessments of thousands of properties throughout New York City. The Tax Commission is authorized by Sections 164 and 1043 of the New York City Charter to adopt by rulemaking fees to cover the cost of services provided to taxpayers. The purpose of the fee is to provide a stream of revenue to permit the Tax Commission to cover the cost of providing hearings to taxpayers challenging their assessments and to improve the process by enhancing the technology and modernizing the hearing process.