

## **2013 STATISTICAL PROFILES**

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# NEW YORK CITY TAX COMMISSION 2013 ANNUAL REPORT

## PROCEDURAL DELINEATION OF 2013 ASSESSMENT REVIEW APPLICATIONS

	APPLICATIONS	TAX LOTS
<b>NOT ELIGIBLE FOR REVIEW</b>	<b>9,183</b>	<b>15,456</b>
LATE FILING	46	46
INCOMPLETE FILING	1,129	3,769
NOT EXECUTED BY PARTY WITH KNOWLEDGE / OTHER LEGALLY FATAL DEFECTS IN EXECUTION	194	207
MOOT (Assessment was already more favorable than applicant's claimed assessment, or Department of Finance resolved the claim before Tax Commission consideration)	130	195
APPLICANT'S STANDING TO PROTEST NOT ESTABLISHED	30	168
REQUIRED DEPT. OF FINANCE INCOME AND EXPENSE STATEMENT ("RPIE") NOT FILED, LATE OR IMPROPER	1,494	1,511
REQUIRED TAX COMMISSION INCOME AND EXPENSE FORM ("TCIE") NOT FILED, LATE OR IMPROPER	5,524	9,288
UNRESOLVED MULTIPLE APPLICATIONS FOR SAME TAX LOT	71	53
UNEXCUSED NON-APPEARANCE BY APPLICANT OR REPRESENTATIVE AT SCHEDULED HEARING	163	163
WITHDRAWN BY APPLICANT	402	56
<b>ELIGIBLE FOR REVIEW</b>	<b>43,806</b>	<b>176,731</b>
HEARINGS CONDUCTED	23,618	124,947
HEARINGS CONDUCTED BY TELEPHONE	55	55
REQUIRED FACTUAL SUBSTANTIATION NOT SUBMITTED AT HEARING	1,052	2,127
SUBSTANTIVE CLAIMS NOT PURSUED	17,329	47,754
REQUESTED REVIEW AS SUBMITTED	1,752	1,848
<b>TOTAL</b>	<b>52,989</b>	<b>192,187</b>

**NEW YORK CITY TAX COMMISSION 2013 ANNUAL REPORT**  
**2013 ASSESSMENT REVIEW APPLICATIONS AND OUTCOMES**

APPLICATIONS				ASSESSMENT REDUCTION OFFERS			ACCEPTED ASSESSMENT REDUCTION OFFERS		
REAL PROPERTY DESIGNATION	COUNT	TAX LOTS COVERED	COLLECTIVE AMOUNT OF ASSESSMENTS	APPLICATIONS RECEIVING	TAX LOTS COVERED	COLLECTIVE AMOUNT	APPLICATIONS	TAX LOTS COVERED	COLLECTIVE AMOUNT
TAX CLASS 1	3,268	4,885	\$ 211,728,774	552	583	\$ 4,485,915	499	530	\$ 4,273,434
TAX CLASS 2	25,038	150,666	\$ 66,246,365,677	3,504	19,889	\$ 1,287,739,981	2,981	16,760	\$ 1,119,047,424
TAX CLASS 3	94	94	\$ 2,628,349,295	7	7	\$ 86,674,660	7	7	\$ 86,674,660
TAX CLASS 4	24,589	36,542	\$ 97,670,224,987	4,683	6,518	\$ 4,246,090,481	3,932	5,574	\$ 3,762,970,249
<b>TOTAL</b>	<b>52,989</b>	<b>192,187</b>	<b>\$ 166,756,668,733</b>	<b>8,746</b>	<b>26,997</b>	<b>\$ 5,624,991,037</b>	<b>7,419</b>	<b>22,871</b>	<b>\$ 4,972,965,767</b>

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**2013 ASSESSMENT REVIEW APPLICATIONS AND OUTCOMES - BY BOROUGH**

APPLICATIONS				ASSESSMENT REDUCTION OFFERS			ACCEPTED ASSESSMENT REDUCTION OFFERS		
BOROUGH	COUNT	TAX LOTS COVERED	COLLECTIVE AMOUNT OF ASSESSMENTS	APPLICATIONS RECEIVING	TAX LOTS COVERED	COLLECTIVE AMOUNT	APPLICATIONS	TAX LOTS COVERED	COLLECTIVE AMOUNT
<b>BRONX</b>	6,398	19,989	\$ 6,344,988,492	766	851	\$ 122,200,710	634	719	\$ 102,582,194
<b>BROOKLYN</b>	12,129	26,955	\$ 12,054,739,028	1,506	3,030	\$ 270,790,034	1,286	2,371	\$ 226,804,926
<b>MANHATTAN</b>	21,116	113,669	\$ 131,226,923,859	4,248	20,130	\$ 4,799,650,994	3,584	17,113	\$ 4,257,879,776
<b>QUEENS</b>	11,086	27,469	\$ 15,693,879,915	1,899	2,627	\$ 405,758,651	1,613	2,334	\$ 360,685,486
<b>STATEN ISLAND</b>	2,260	4,105	\$ 1,436,137,439	327	359	\$ 26,590,648	302	334	\$ 25,013,385
<b>TOTAL</b>	<b>52,989</b>	<b>192,187</b>	<b>\$ 166,756,668,733</b>	<b>8,746</b>	<b>26,997</b>	<b>\$ 5,624,991,037</b>	<b>7,419</b>	<b>22,871</b>	<b>\$ 4,972,965,767</b>

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**2013 ASSESSMENT REVIEW APPLICATIONS AND OUTCOMES - BY PROPERTY TYPE**

APPLICATIONS				ASSESSMENT REDUCTION OFFERS			ACCEPTED ASSESSMENT REDUCTION OFFERS		
REAL PROPERTY DESIGNATION	COUNT	TAX LOTS COVERED	COLLECTIVE AMOUNT OF ASSESSMENTS	APPLICATIONS RECEIVING	TAX LOTS COVERED	COLLECTIVE AMOUNT	APPLICATIONS	TAX LOTS COVERED	COLLECTIVE AMOUNT
<b>TAX CLASS 1</b>	<b>3,268</b>	<b>4,885</b>	<b>\$ 211,728,774</b>	<b>552</b>	<b>583</b>	<b>\$ 4,485,915</b>	<b>499</b>	<b>530</b>	<b>\$ 4,273,434</b>
CONDOMINIUMS	106	1,723	\$ 27,724,383	29	60	\$ 277,737	28	59	\$ 276,094
1,2 & 3 FAMILY	2,557	2,557	\$ 138,382,560	473	473	\$ 1,753,126	428	428	\$ 1,578,584
VACANT LAND	374	374	\$ 21,804,448	22	22	\$ 1,937,968	18	18	\$ 1,927,822
OTHER	231	231	\$ 23,817,383	28	28	\$ 517,084	25	25	\$ 490,934
<b>TAX CLASS 2</b>	<b>25,038</b>	<b>150,666</b>	<b>\$ 66,246,365,677</b>	<b>3,504</b>	<b>19,889</b>	<b>\$ 1,287,739,981</b>	<b>2,981</b>	<b>16,760</b>	<b>\$ 1,119,047,424</b>
CONDOMINIUMS	1,988	127,663	\$ 15,232,795,950	359	16,744	\$ 303,593,591	303	14,082	\$ 249,720,693
2-10 FAMILY	3,761	3,760	\$ 1,425,744,071	400	400	\$ 19,370,483	364	364	\$ 17,095,968
COOPERATIVES	4,086	4,075	\$ 19,729,258,194	794	794	\$ 440,681,713	663	663	\$ 387,663,933
RENTAL APTS	15,203	15,168	\$ 29,858,567,462	1,951	1,951	\$ 524,094,194	1,651	1,651	\$ 464,566,830
<b>TAX CLASS 3</b>	<b>94</b>	<b>94</b>	<b>\$ 2,628,349,295</b>	<b>7</b>	<b>7</b>	<b>\$ 86,674,660</b>	<b>7</b>	<b>7</b>	<b>\$ 86,674,660</b>
UTILITY PROPERTY	94	94	\$ 2,628,349,295	7	7	\$ 86,674,660	7	7	\$ 86,674,660
<b>TAX CLASS 4</b>	<b>24,589</b>	<b>36,542</b>	<b>\$ 97,670,224,987</b>	<b>4,683</b>	<b>6,518</b>	<b>\$ 4,246,090,481</b>	<b>3,932</b>	<b>5,574</b>	<b>\$ 3,762,970,249</b>
CONDOMINIUMS	2,136	14,346	\$ 14,966,506,446	489	2,324	\$ 876,745,396	386	2,028	\$ 756,993,961
OFFICES/LOFTS	4,143	4,094	\$ 52,692,452,316	1,036	1,036	\$ 2,199,344,281	880	880	\$ 1,944,089,373
STORES	7,785	7,679	\$ 10,410,259,160	1,306	1,306	\$ 312,931,915	1,088	1,088	\$ 264,098,113
INDUSTRIAL	3,822	3,803	\$ 3,348,495,424	803	803	\$ 103,422,278	687	687	\$ 90,676,757
HOTELS	623	612	\$ 7,845,217,808	196	196	\$ 549,581,602	170	170	\$ 520,922,222
VACANT LAND	1,223	1,211	\$ 790,437,190	171	171	\$ 26,377,477	138	138	\$ 21,058,668
UTILITY PROPERTY	163	163	\$ 2,871,656,329	31	31	\$ 76,146,809	30	30	\$ 74,766,809
OTHER	4,694	4,634	\$ 4,745,200,314	651	651	\$ 101,540,723	553	553	\$ 90,364,346
<b>TOTAL</b>	<b>52,989</b>	<b>192,187</b>	<b>\$ 166,756,668,733</b>	<b>8,746</b>	<b>26,997</b>	<b>\$ 5,624,991,037</b>	<b>7,419</b>	<b>22,871</b>	<b>\$ 4,972,965,767</b>

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**2013 ASSESSMENT REVIEW APPLICATIONS AND OUTCOMES – BY REDUCTION RANGE**

<b>ASSESSMENT REDUCTION OFFERS</b>				<b>ACCEPTED ASSESSMENT REDUCTION OFFERS</b>		
<b>RANGE OF OFFER AMOUNTS</b>	<b>APPLICATIONS RECEIVING</b>	<b>TAX LOTS COVERED</b>	<b>COLLECTIVE AMOUNT</b>	<b>APPLICATIONS</b>	<b>TAX LOTS COVERED</b>	<b>COLLECTIVE AMOUNT</b>
UNDER \$50,000	2,977	3,516	\$ 64,985,407	2,498	3,019	\$ 54,472,667
\$50,000-\$249,999	3,307	5,878	\$ 397,639,011	2,804	4,997	\$ 339,792,810
\$250,000 AND OVER	2,462	17,603	\$ 5,162,366,619	2,117	14,855	\$ 4,578,700,290
<b>TOTAL</b>	<b>8,746</b>	<b>26,997</b>	<b>\$ 5,624,991,037</b>	<b>7,419</b>	<b>22,871</b>	<b>\$ 4,972,965,767</b>

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<b>2013 EXEMPTION CLAIMS &amp; OUTCOMES</b>	<b>APPLICATIONS FILED</b>	<b>TAX LOTS COVERED</b>	<b>COLLECTIVE ASSESSMENT AMOUNT</b>
EXEMPTIONS CLAIMS	236	255	\$ 469,417,107
EXEMPTIONS CLAIMS GRANTED	4	4	\$ 28,961,550
FULL EXEMPTIONS GRANTED	2	2	\$ 338,400
PARTIAL EXEMPTIONS GRANTED	2	2	\$ 28,623,150

\* Determination pending for 145 exemption applications.

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<b>2013 CHANGE OF PROPERTY TAX CLASS DESIGNATION CLAIMS &amp; OUTCOMES</b>	<b>APPLICATIONS FILED</b>	<b>TAX LOTS COVERED</b>
MISCLASSIFICATION CLAIMS	212	229
MISCLASSIFICATION CLAIMS GRANTED	13	18

**NEW YORK CITY TAX COMMISSION 2013 ANNUAL REPORT**

**REMEDIAL ACTIONS BY TAX COMMISSION IN 2013 FOR 2012 ASSESSMENTS  
COVERED BY PENDING JUDICIAL REVIEW PROCEEDINGS,  
PER TWO – YEAR JURISDICTION**

<b>PENDING JUDICIAL REVIEW PROCEEDINGS FOR 2012 ASSESSMENTS</b>		<b>OFFERS TO REDUCE 2012 ASSESSMENTS</b>			<b>2012 JUDICIAL REVIEW PROCEEDINGS DISCONTINUED IN CONJUNCTION WITH ACCEPTED OFFERS TO REDUCE 2012 ASSESSMENTS</b>		
<b>COUNT</b>	<b>COLLECTIVE AMOUNT OF ASSESSMENTS</b>	<b>COUNT</b>	<b>COLLECTIVE AMOUNT OF ASSESSMENTS AT ISSUE</b>	<b>COLLECTIVE AMOUNT OF ASSESSMENT REDUCTION OFFERS</b>	<b>COUNT</b>	<b>COLLECTIVE AMOUNT OF ASSESSMENTS NO LONGER AT ISSUE</b>	<b>COLLECTIVE AMOUNT OF ACCEPTED ASSESSMENT REDUCTION OFFERS</b>
35,648	\$ 93,921,971,784	2,281	\$ 14,381,300,271	\$ 1,637,859,727	1,977	\$ 13,048,605,776	\$ 1,500,844,185