

A Name

Matthew Ramsaywack

A Email

 Public Comment

To whom it may concern,

Hope this public comment finds you well.

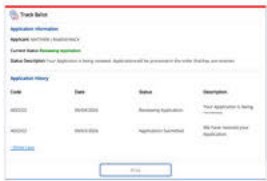
I have been petitioning for all things American to be my siblings' keeper to paraphrase the words of Former President Barack Obama, both literally and metaphorically speaking, for the past two years. I have been helping when possible as a part of Amnesty International's Urgent Action Network for the past six months, more or less. I was invited to become a Fiscal Lookout for Concord Action this year, as I have been one of their most engaged petitioners in the United States, according to them.

I was denied the right to vote in this last primary for I wasn't on board with the two-party system that doesn't do nearly enough to keep it's party membership (particularly Millenials and/or Gen Z as I have it) or bring in new voters into its ranks, in my view. The Democratic Party had a plan in 2024. However, they didn't message it well, or with public figures or grassroots testimony with more moral and ethical standards that namely value the separation of church and state.

There seems to be potentially more hope in the down-ballet races than the other races, which is why I think it's important for the primaries to be open to independents.

Feel free to reach out to me with any questions, comments or concerns that might arise.

Attachment(s)



App	Date	Status	Description
XXXXXX	XXXXXX	Pending Application	Your application is being reviewed.
XXXXXX	XXXXXX	Application Submitted	We have received your application.

Tracking Status _ NYC Ballot Request (1)...



amiregistered.vote.nyc_Home_VoterSea...

Date Submitted

July 18, 2026 3:05am

Topic

Open Primaries X Miscellaneous X

Charter Related

Yes

Topic Simplified

Elections

Subtopic

Open primaries

Show 4 hidden fields



Registered Voter Found



[Poll Site Information](#)

VOTER INFORMATION

Voter Serial Number (VSN): [REDACTED]

Name: MATTHEW J RAMSAYWACK

Residential Address: [REDACTED]

Mailing Address (if any):

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[Back to search](#)

Application Information

Applicant: MATTHEW J RAMSAYWACK

Current Status: [REDACTED]

Status Description: [REDACTED]

Application History

Code	Date	Status	Description
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED] [REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED] [REDACTED]

[- Show Less](#)

Print

A Name

Katrena Perou

A Email

 Public Comment

Good morning,

I am reaching out because I lead a small nonprofit organization that serves more than 40 NYC schools. We are experiencing significant challenges with delayed payments and a lack of communication from the DOE regarding our work with the Office of Community Schools.

To ensure students and families continued receiving services, we have used our own financial reserves to support one school for two years without reimbursement and another school for an entire school year without reimbursement. As a result, the DOE currently owes our organization approximately \$1.2 million.

While the financial burden is substantial, the lack of communication has been equally difficult. Repeated requests for updates and transparency have gone unanswered, leaving us with no clear understanding of when payment will be received. The uncertainty only compounds the stress of operating without compensation.

These delays have had a direct impact on our organization. I have been unable to hire the staff needed to effectively support our growth and operations. Instead, I am currently carrying the responsibilities of three executive-level positions on my own. My plan was to use the summer to build the team we need before the new school year, but without any clarity on our funding, I am now facing the possibility of starting another school year severely understaffed. That is simply not sustainable.

Despite these challenges, I am incredibly proud that the children, families, and schools we serve have not experienced any disruption in services. We have continued delivering high quality programming because I have absorbed the financial and emotional strain myself. While I have done everything possible to shield our staff and community from these hardships, it has come at a significant personal cost, and I cannot continue operating this way for another year.

This situation is unacceptable. Organizations that serve New York City's children and families should be paid within a reasonable timeframe, or at the very least receive consistent, transparent communication when delays occur.

There is also a broader equity issue at stake. Our organization is rooted in the very communities we serve. Many small, community based nonprofits, particularly Black led organizations, cannot afford to wait one or two years to be compensated for contracted work. As a result, we are effectively shut out of competing for larger public contracts, which are instead awarded to larger organizations that often operate outside the communities we serve and whose leadership may not reflect those communities. This creates systemic barriers that undermine equity and limit opportunities for community-based organizations to grow and sustain their work.

I am asking for your help. We urgently need assistance in securing payment for the services we have already delivered and in obtaining clear communication regarding the status of our outstanding contracts. Without intervention, organizations like ours, despite our proven impact, are placed at risk simply because we have continued showing up for the communities that depend on us.

Thank you for your time and consideration. I would greatly appreciate any support or guidance you can provide. I only provided one file to reflect our issue to accompany me message, and can provide more upon request.

Thank you.

Attachment(s)



Date Submitted

July 18, 2026 7:55am

Topic

- Procurement Reform X
- Reporting Requirements X
- Unnecessary Bureaucracy X
- Budget Issues X
- Miscellaneous X

Charter Related

Yes

Topic Simplified

Procurement

Subtopic

Delayed payments to nonprofit

Show 4 hidden fields ▾

From: Katrena Perou [REDACTED]

Sent: Tuesday, May 5, 2026 6:41 PM

To: Arnold Bisram - [REDACTED]

Cc: Maria Arias [REDACTED] Marilyn Ponce

Hayat Rehawi

Jannel Diaz

Gise Oliveira

Elida Martes

David Dianora

Toby Reyes

Subject: Status of K616 Budget Approval?

Good evening Arnold,

We uploaded our K616 budget for last school year several months ago, and it was approved by operations on **February 3rd by Jannel Diaz**. The budget is no longer visible on Passport, and Hayat informed me several weeks ago that this is now a DCP matter. We have served K616 for 2 school years without pay, and we have not received any communication about the timeline or why our budget was suddenly removed from Passport. We also need to bill for this school year, but was told we could not until we are paid for last school year. We are a small community nonprofit, and it has been difficult to carry out this work without compensation. What is the status? How long will the process take? Is there anything else needed from us?

**Best,
Katrena**

— —

Katrena Perou

A Name

Ira Gershenhorn

A Email

[REDACTED]

Public Comment

Really need to provide an incentive to remain an NYC cop. Too many cops leave and take with them years of professional experience.

Attachment(s)

Drop files here or click to browse

Date Submitted

July 18, 2026 10:31am

Topic

Policing

Charter Related

No

Topic Simplified

Public Safety

Subtopic

Incentives to retain NYPD

Show 4 hidden fields

A Name

Logan Delavan-Hoover

A Email

 Public Comment

I wholeheartedly support the testimony the commission has received from members of the DSA regarding public safety and transportation. However, I'm concerned about about flooding.

New data from the Thwaites glacier in Antarctica, otherwise known as the doomsday glacier, show its collapse is imminent, at which point a river of ice the size of Great Britain will slide into the water. New York City is a collection of islands at the edge of an ocean that is getting higher and warmer. According to the department of city planning, this threatens, within our lifetimes, the inundation of half the financial district, both airports, coney island, everything around Jamaica bay, and more. The next Sandy is inevitable, and will bring with it a storm surge that is far worse. Meanwhile, every heavy rain brings floods somewhere. The water is rising and we are grossly unprepared for this existential threat to our city.

I would like to propose that the city charter require the mayor's office of climate and environmental justice, the department of emergency management, and the office of long term planning to work together to institute a whole-of-government response to flood prevention, with the authorization to bypass bureaucratic processes as necessary when pursuing this goal. These adaptations take many forms. The city's tunnels have received anti flooding upgrades since Sandy, a project that must continue. To reduce day-to-day flooding, our aging stormwater system needs a major upgrade to increase its capacity, separate it from our sewage system, and incorporate bioswales to absorb runoff before it enters the system. Seawalls are a major but necessary undertaking that have been extensively studied by the Army Corps of Engineers. Where it is impractical or uneconomical to build seawalls, such as for many communities around Jamaica Bay that are nearly at sea level, residents find themselves financially trapped in unsellable, repeatedly flooding houses. In these cases, the city government is already beginning to act as a buyer of last resort, helping residents to leave doomed land that could be converted back into tidal wetlands, which provide a crucial buffer to storms. Funding for these proposals can come from a fee for impervious surfaces, which would add an additional incentive for property owners to improve our stormwater resilience. The solutions are ready to go. We just aren't doing them. Do we want to wait for the next Sandy to get momentum, at which point it'll be too late for any more than triage, or do we want to recognize the scale of the emergency and meet it with the necessary scale of response?

 Attachment(s) Drop files here or click to browse Date Submitted

July 18, 2026

12:34pm

☰ Topic

Real Estate and Development ✕ Unnecessary Bureaucracy ✕

Budget Issues ✕ Miscellaneous ✕

▼

☑ Charter Related

Yes

▼

☑ Topic Simplified

Environment

▼

☰ Subtopic

Include flooding prevention as part of planning

Show 4 hidden fields ▼

A Name

Melinda Hanson

A Email



Public Comment

The Next Mile Coalition urges the Commission to consider recommendations for micromobility charging infrastructure. Please see the attached memo.

Attachment(s)

To: Commission on Government Efficiency (COGE)
From: Melinda Hanson, Co-Chair, Next Mile Coalition
Re: COGE Preliminary Report July 2026
Date: July 1, 2026

On behalf of the [Next Mile Coalition](#), I want to commend the Commission for the decision to hold the preliminary report. The final product will be an important tool for the city.

We are deeply encouraged by the Commission's focus on the Major Transportation Projects review requirement. The 2026 review process that currently requires extensive research and data analysis is a critical opportunity for the city to assess the impact of these projects on the city's infrastructure and to ensure that the city is prepared to meet the challenges of the future. We support the Commission's approach to this review, including the requirement for a public hearing and the opportunity for the public to provide input.

We also support the Commission's approach to the review of the city's infrastructure, including the requirement for a public hearing and the opportunity for the public to provide input. We believe that the city's infrastructure is a critical component of the city's future and that the city should be proactive in addressing the challenges of the future.

Further, the proposal to streamline the revocable consent requirement is a critical step in the city's effort to streamline the review process. We support this proposal and believe that it will be an important tool for the city to ensure that the city is prepared to meet the challenges of the future.

More than 10,000 delivery vehicles are on a delivery day in New York City. Streamline a large and growing base of delivery vehicles is a critical step in the city's effort to streamline the review process. We support this proposal and believe that it will be an important tool for the city to ensure that the city is prepared to meet the challenges of the future.

Safe charging infrastructure is one of the most effective tools the city has to support micromobility and to ensure that the city is prepared to meet the challenges of the future. We support this proposal and believe that it will be an important tool for the city to ensure that the city is prepared to meet the challenges of the future.

If the city wants to see safe micromobility charging infrastructure, we believe that the city should be proactive in addressing the challenges of the future. We support this proposal and believe that it will be an important tool for the city to ensure that the city is prepared to meet the challenges of the future.

NMC COGE Comments 260713 .pdf

Date Submitted

July 18, 2026

5:31pm

Topic

Technology X

Real Estate and Development X



Charter Related

Yes



Topic Simplified

Public Realm



Subtopic

Streamlining revocable consent for micromobility charging

Show 4 hidden fields

To: Commission on Government Efficiency (COGE)
From: Melinda Hanson, Co-Chair, Next Mile Coalition
Re: COGE Preliminary Report (July 2026)
Date: July 13, 2026

On behalf of the [Next Mile Coalition](#), I want to commend the Commission for the direction laid out in the preliminary report. The four priority areas aim to address the exact kind of bureaucratic friction that slows down projects that should be easy wins for the city.

We're especially encouraged by the Commission's focus on the Major Transportation Projects review requirement, the 2009 charter provision that currently mandates extensive outreach and inter-agency review even for straightforward bike and bus lane projects. This requirement has slowed installation of critical infrastructure that has been shown to reduce crashes and save lives, and we support the Commission's exploration of a streamlined review process, including limiting mandated multi-agency review. This aligns closely with our own coalition's call for a [Bikeway Streamlining Act](#) to fast-track upgrades, such as converting painted bike lanes to physically protected ones. We see this as a critical complement to the city's goal of delivering at least 50 miles of new protected bike lanes annually.

Further, the proposal to eliminate the unnecessary revocable consent requirements in the outdoor dining approval process is exactly the kind of high-impact fix this Commission should pursue in earnest, and **we urge the Commission to apply that same approach to another area where revocable consent is currently a major bottleneck: micromobility charging infrastructure.**

More than 65,000 delivery workers rely on e-bikes every day in New York City, alongside a large and growing base of personal riders. According to NYC DOT, roughly 762,000 New Yorkers ride a bike regularly. A recent MIT lane-count study cited by Streetsblog found that [e-bikes, including electric Citi Bikes, now constitute a majority of the bikes observed in NYC bike lanes](#). The Mamdani administration is doing a commendable job of expanding protected bike lanes to support this growth, but other infrastructure is also essential.

Safe charging infrastructure is one of the most effective tools the city has to support micromobility riders and to prevent lithium-ion battery fires, [which caused roughly \\$520 million in damages and losses between 2019 and 2023](#). Yet deployment of certified charging cabinets remains painfully slow. Applicants must navigate a regulatory framework split across FDNY, DOB, and DOT, with revocable consent required for any installation in the public right-of-way. That process alone can take over a year, on top of separate multi-agency sign-offs for electrical and fire safety review. All in all, the process can take 18 months and cost residential applicants tens of thousands of dollars.

If the city wants to see safe micromobility charging scaled quickly, we ask the Commission to consider a parallel fix for micromobility charging, specifically:

- A shortened or truncated revocable consent pathway for charging cabinets and stations installed by vendors certified through a Trusted Battery Cabinet Certification Program, verified through periodic audits and inspections rather than front-loaded, multi-agency approval.
- A reduced revocable-consent clearance standard for cabinets that meet certain dimensional and safety criteria, to avoid overlapping FDNY clearances that make it virtually impossible to install safe charging infrastructure in the highest-need commercial corridors.
- As-of-right installation authority on city-owned property, such as plazas and building setbacks, for certified vendors, similar to the Commission's current consideration of consolidated, agency-level sign-off for other public space uses.

- Consolidation of the currently fragmented FDNY/DOB/DOT/PDC review into a single governing framework, modeled on how Local Law 55/2024 codified EV charging requirements.
- Adopt a published design and siting standard for FDNY-approved battery-charging cabinets, similar to the standardized criteria DOT already uses for the Dining Out NYC program, so that compliant installations do not require case-by-case review by the Public Design Commission.

These changes would shift the compliance burden from a slow, case-by-case consent process to a certification-and-audit model, which is precisely the kind of modernization the Commission's report already champions for other permitting categories.

Thank you for the opportunity to provide comments. We appreciate the Commission's work and look forward to continuing to engage as these proposals move toward the November ballot.

A Name

wendy Githens Benzerga

A Email

Public Comment

Mayor Mamdani, I am so grateful for and respectful of your policies and actions to make New York an affordable city for all its residents, as well as your clear attention to human rights and humanity for all. You are celebrated on a global scale; in fact, I was out of the country in Madagascar when you won the election, and there was cheering and excitement everywhere.

However, I strongly take issue with the acronym for your new commission to increase government efficiency and effectiveness. COGE as an acronym—and its allusion to President Trump's DOGE—is, in my opinion, a huge error that could mar your flawless mayorship to date. Even if you have named COGE tongue-in-cheek, many people will not understand the irony. No matter how well-conceived your commission is, this name risks cloaking it in the inhumane, cruel, and illegal legacy of DOGE.

On January 20, 2025, President Trump placed a stop-work order on all of USAID's efforts, immediately halting all humanitarian, food security, health, climate resilience, and other efforts of the U.S. government abroad. Shortly after, Trump put Elon Musk, the world's wealthiest man, in charge of DOGE. Musk began gleefully taking a chainsaw to illegally eliminate this 60-year-old independent USG agency. Established by President Kennedy, USAID was responsible for supporting democracy and providing critical humanitarian and health support to some of the world's poorest nations and most vulnerable populations. Musk bragged that he spent his weekend feeding USAID "into the woodchipper" when he could have gone to hot parties instead.

Within months, the agency was effectively albeit illegally dismantled. Over 90% of its personnel (including federal workers, contractors, and host country national staff) alongside thousands of years of combined expertise were fired, and an estimated 800,000+ people have died around the world to date as a consequence. At less than 1% of the federal budget, The Lancet showed that USAID saved 92 million lives, built trust among governments and communities across the globe, and was one of the USG's most successful agencies of soft power. USAID was the canary in the coal mine, and other agencies and departments soon followed, including NASA, the Department of Education, NPR, and others. Federal employees were vilified and called criminals, outright lies about USAID's work were spread in the media, and staff were traumatized. Yet, there was no proven fraud, and the promised efficiencies were not forthcoming. In fact, the cost of this destruction to taxpayers (beyond the undeserved civilian deaths, food paid for but left to rot in warehouses, and wasted family planning contraceptives) has never been fully calculated. Suffice it to say, it cost taxpayers and U.S. businesses much more than it ever saved. For these reasons,

I urge you to reconsider the name COGE so your important work does not share a shadow with this tragic history. To provide further context on the true cost of these types of initiatives, I have attached two documents below: one detailing the direct financial and structural losses to New York City and the state from AID on the Hill, and the second the an excerpt from the whistleblowers account of DOGE's shredding of USAID by former USAID

Sincerely Wendy Githens Benzerga

Home in ORK

NEW YORK CITY | 44 institutions will lose 318 awards worth \$4.5 billion

Manhattan 44 institutions will lose 318 awards worth \$4.5 billion

BRONX 10 institutions will lose 10 awards worth \$1.5 million

Richmond 10 institutions will lose 10 awards worth \$1.5 million

Queens 10 institutions will lose 10 awards worth \$1.5 million

Brooklyn 10 institutions will lose 10 awards worth \$1.5 million

Westchester 10 institutions will lose 10 awards worth \$1.5 million

Overall 44 institutions will lose 318 awards worth \$4.5 billion

NY infographic 2025 05 15.pdf

Whistleblower says Trump officials thou...

12:17pm

Miscellaneous X

No

Feedback

COGE name

3/3



About

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Whistleblower says Trump officials thought USAID did 'just abortions,' asked for 'Barney-style' slides before gutting agency, per new book

Whistleblower says Trump officials thought USAID did 'just abortions,' asked for 'Barney-style' slides before gutting agency, per new book

Read an exclusive excerpt from Nicholas Enrich's "Into the Wood Chipper"



Marisa Kabas
April 13, 2026



One of the first acts by the second Trump administration was the complete gutting of the US Agency for International Development, a workforce of more than 10,000 people that had administered humanitarian aid and public health support to nations around the world since 1961. Thousands of jobs were immediately slashed by Elon Musk's para-governmental Department of Government Efficiency (DOGE) and political appointees took over posts previously held by career civil servants. An agency once charged with fighting poverty, curbing the spread of infectious diseases, and promoting education and democracy abroad had been effectively thrown in the woodchipper.

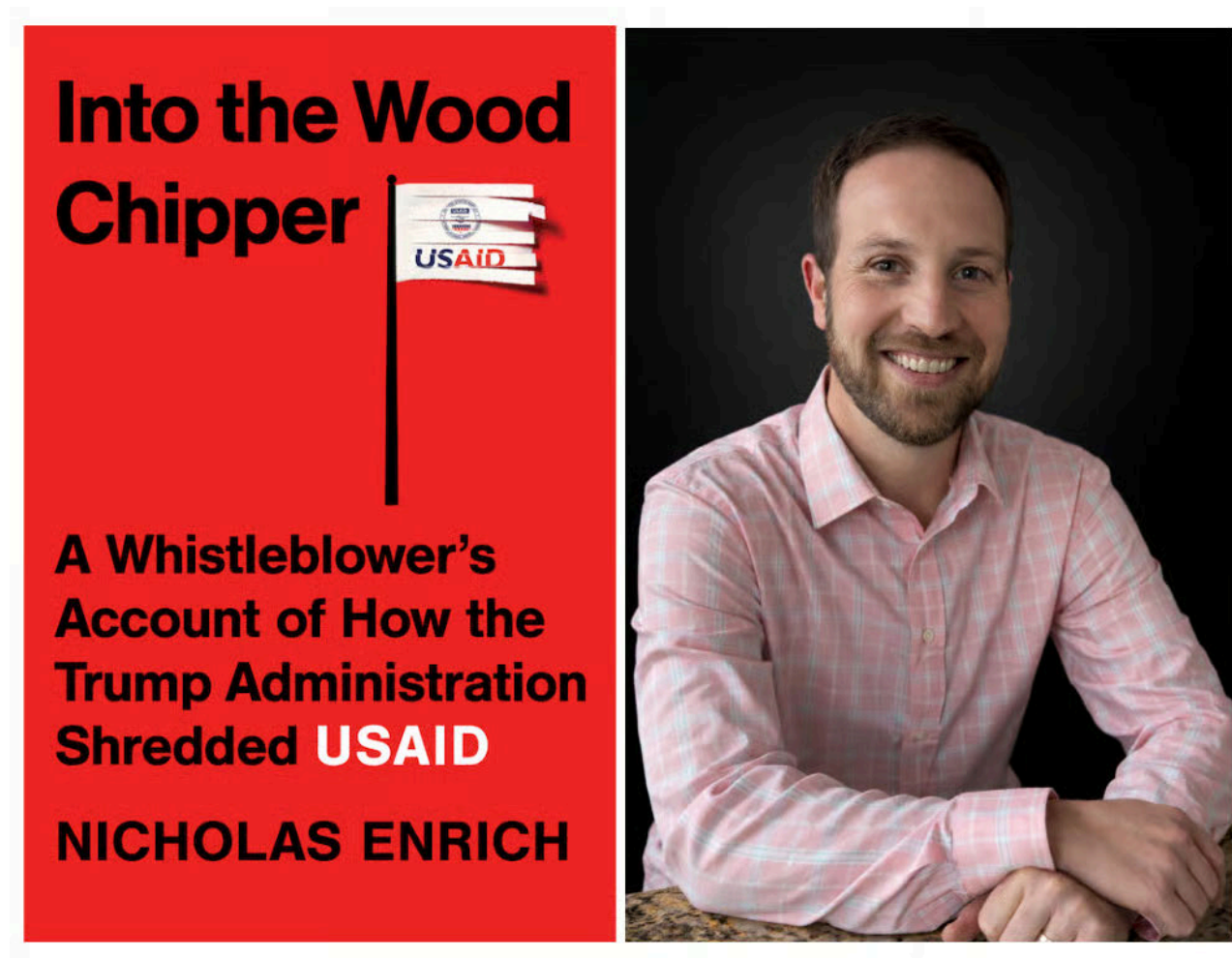
It was during those critical early days that Nicholas Enrich, then-USAID's acting assistant administrator for global health (GH), witnessed firsthand the carelessness and callousness with which the Trump administration destroyed the agency, ultimately leading to him becoming a government whistleblower. As a result, he was placed on administrative leave for sharing Trump officials' decision to deny the continuation of life-saving aid, and the lies they told to justify it.

Enrich's new book "Into the Wood Chipper: A Whistleblower's Account of How the



health expertise among the Trump team—which included Ken Jackson, who was part of the US Institute of Peace raid—their fundamental ignorance to USAID’s mission —“I assumed it was just, you know, abortions”—and the life or death decisions they forced people like Enrich to make in the name of supposed efficiency. This excerpt details a meeting that took place on February 5, 2025, during which Enrich and his colleagues Nida Parks and Ramona Godbole met with newly-installed Trump officials at the former USAID headquarters to explain their bureau’s critical functions.

You can purchase the book [here](#). Excerpt below:



On Wednesday, Nida, Ramona, and I went to the Reagan Building to finally meet with Joel Borkert and the USAID leadership team. We made our way through the eerily empty headquarters building and entered the administrator’s suite, where we were ushered into the executive conference room. I had last been there years earlier, during the first Trump administration, to brief Administrator Mark Green on our proposed restructuring of our tuberculosis strategy. I remembered nervously trying to answer pointed questions from Green and several of his top deputies, who had relentlessly pushed us to identify opportunities to make our programs more efficient, to maximize local ownership, and to propel host governments toward self-reliance.



Today, the room felt emptier, devoid of the expertise and experience that had so often directed policy from within its walls. Besides the three of us from GH, the group consisted of Joel Borkert (USAID's chief of staff), Adam Korzeniewski (White House liaison), Meghan Hanson (director of policy), Paul Seong (senior advisor to the administrator), and Ken Jackson (with Pete Marocco's new designation as deputy administrator, Ken's title was revised to acting deputy administrator for management and resources). Jason Gray (briefly the acting administrator, now back to chief information officer) joined as well. The group looked tired and bored, and I got the sense that we were not the first bureau to brief this group on our "mission-critical functions" that afternoon.

Without introductions, Joel, who was eating a frozen Indian dinner, jumped right in. "In full transparency, we're drawing down USAID," he said. "We'd like you to walk us through your mission-critical functions so that we can close things out smoothly. What are the key priorities that we need to keep working on in GH, and the staff needs to carry them out?"

Draw down. Close out. The words he dropped so casually rang in my head. Our global health programs didn't concern him, he was only interested in the quickest way to shutter the agency. I knew this was my only chance to make him see why our work mattered.

"Thanks, Joel," I began. "With the current pause on foreign aid, we're primarily focused right now on the waiver to restart our lifesaving activities. But emergency response is only a tiny fraction of our work. So much of what we do is to strengthen sustainable health systems around the world for long-term health improvements. Let me tell you about that work as well as some of the more urgent needs."

Joel, who had been checking his watch, shrugged and took another bite of his microwaved paneer. Just as I was about to go on, Paul Seong spoke up. "I'd say just stick to the lifesaving stuff," he said. Aside from Jason Gray, Paul was the only career official representing the front office in this meeting. My only prior engagement with Paul was the Ebola briefing on Monday after which he had asked for the names of the meeting's participants, who had been the only staff spared from administrative leave that day. Paul had been a relatively junior foreign service officer until recently, when he had somehow ingratiated himself with our new political leaders. Now the political appointees seemed to look to him for strategic advice on how to tear down the agency, and he appeared to relish his newfound influence, which was affirmed by his seat at the center of the conference table. Joel and the others nodded their agreement.



Disappointed, though not surprised, I began to describe various life- saving components of USAID's global health portfolio, highlighting how we prepare for and respond to emerging pandemic threats; support the diagnosis and treatment of tuberculosis, malaria, and HIV; and immunize millions of children from the deadliest childhood diseases. I spoke for about five minutes, focusing primarily on our infectious diseases work and hoping to keep the attention of people who seemed to have no experience—or interest—in global health.

When I finished, the room was silent, the political appointees looking at one another in what appeared to be disbelief. The silence was broken by Ken Jackson, who chuckled softly and shook his head. "Wow, there really is so much that USAID does that we never knew," he said. "This is the story that needs to get out there."

Joel, also smiling, chimed in next, echoing Jackson's amazement. "I had no idea you did all this," he said. "As a Republican, when I think of what USAID does in global health, I assumed it was just, you know, abortions."

I didn't know whether to laugh or cry. My first thought was to explain that no global health programming supports abortions. Providing or promoting abortions with foreign assistance funds is illegal, and we had robust systems in place to ensure that no U.S. funds were used to support abortions. But obviously, arguing with Joel would get me nowhere. Mostly, I was shocked to hear how unapologetically ignorant our new leaders were about USAID's work. Just the night before, they had triumphantly announced that nearly the entire agency was being placed on administrative leave, clearly without having a clue as to what we did. I willed myself to avoid eye contact with Nida or Ramona, knowing that seeing their expressions would lay waste to my twitching attempt at a straight face.

The first question came from Adam Korzeniewski, a veteran of the first Trump administration where he served short stints with the departments of Treasury and Commerce. Adam, the White House liaison to USAID, wanted to know more about the risks associated with interruptions to TB clinical trials, which I had mentioned in my overview. He was the only participant in this meeting who appeared genuinely happy to be there, and he was wearing a USAID lapel pin on his suit jacket, in what I could only explain as an apparently ironic nod to the agency he was charged with destroying. I found it odd and vaguely offensive, like a vindictive landlord throwing a farewell party for a tenant he was in the process of evicting.

"Some of the studies are testing new treatment regimens for drug- resistant tuberculosis," I explained, hoping I could convey the very real danger in terms that



have limited options to treat drug-resistant TB. We're using our antibiotics of last resort in these trials. Interrupting treatment midstream risks the development of new, even more drug-resistant strains that could be untreatable. For an airborne infectious disease, that is a serious national security risk.”

Adam thought for a moment and then responded, noting that the political appointees at USAID were “not health people.” It would be hard, he surmised, for nonexperts to understand this issue. And so he suggested that we draft a simple, “Barney-style” set of slides to help the political leadership grasp the dangers, referring to the purple dinosaur of children’s television. He recommended that we use the term “Super TB” instead of “drug-resistant TB” to describe the mutations that can develop when treatment is interrupted, because it might be more likely to “catch their attention.”

Adam then made clear that he did not count himself among those political appointees who were not health experts. Though he had no relevant training or experience, he reassured me that he understood the severity of infectious diseases, noting that he had recently read a book about smallpox. Apparently he had watched movies as well.

“One thing I thought of while you were talking,” he added, gesticulating wildly with his hands to conjure the image in his mind. “If you can make one of those maps like they have in Outbreak, where it shows the red growing over time as the disease spreads? You know, like the zombie apocalypse? That would be great, very effective.”

The thought that Adam might have the most health expertise of anyone in the agency’s leadership made me shudder.

Meghan Hanson, who had been appointed days ago as USAID’s new director of policy, focused on my warnings related to the interruption of activities needed to prevent the spread of malaria, one of the world’s leading killers of children. I had noted that the rainy season was fast approaching in many of the African countries with the highest burden of malaria, and that the annual preparations to combat the disease—indoor residual spraying, distribution of bed nets, delivery of commodities for testing and treatment—had all been stopped.

Hanson seemed to grasp the urgency. “We need to get those activities turned back on right away,” she said. “Write up the details, including the number of lives at risk, how quickly the interventions are needed, and where, and get that to us tonight!”

I told her that we would prioritize this action. But, I reminded her, all the malaria division staff—the entirety of USAID’s malaria expertise—had been shut off from



USAID's network, making it extremely difficult to pull together accurate information quickly.

At this, Joel's exasperation with DOGE's meddling boiled over, and he shouted at the room: "See, this is why, just because it might work at Twitter does not mean you can do it here!"

I shifted uncomfortably in my chair. If the political appointees in this room—tearing down USAID without any comprehension of the consequences—felt that DOGE's tactics were reckless and destructive, we were in deeper trouble than I had realized.

Following another long silence, Joel summarized what we needed to do next. My description of our lifesaving work had been helpful, and we would need to develop "a very simple way to describe it to the secretary," he told us. "To be clear, we're not looking for a laundry list of everything you want to do, you're going to have to cut things, it's going to have to be draconian. You're only going to get things that are priority number one, that is all we're going to be able to do, so don't even send up the things that are priorities number two, three, or four."

At that point, Nida jumped in. Out of the corner of my eye, I had noticed her picking nervously at her hands for most of the meeting, and I knew it was just a matter of time before my oft-impatient colleague spoke up.

"Can I just clarify one thing?" she asked, not waiting for a response. "This group seems very focused on what GH does to respond to infectious diseases, but we haven't spoken much about our other lifesaving work. Just as one example, we support lifesaving care to mothers for emergency interventions like postpartum hemorrhaging and eclampsia, two of the leading causes of pregnancy-related deaths. You would also consider that kind of work to fit into our 'priority number one,' right?"

Another brief silence followed as Joel watched the clock, and it was Paul Seong who broke it. "I'd say that's more of a number two," he said dismissively, looking to Joel and Ken for affirmation.

"That sounds right," Joel agreed, and the others nodded. Nida, shaking visibly, scribbled furiously in her notebook. And just like that, it was decided. Without even a cursory nod to data or expertise, USAID's leadership had determined purely on a whim that lifesaving maternal health services were not a priority for this administration.



your help with that. I need you to tell me which individuals you need to do those few core remaining activities. It's gotta be lean, but if you need us to bring a few people back to life—turn them back on—we can do that. Everyone else is going to stay off.” He glanced at Jason Gray, who apparently was in charge of turning people on and off. Jason nodded, almost imperceptibly, without looking up.

As the meeting ended, I reminded Joel that we were still waiting on his approval of our approach to implement the waiver for lifesaving activities, and that we had also sent him several requests to initiate our increasingly delayed response to the Ebola outbreak in Uganda. Then we were ushered out to the elevator.

Ramona, Nida, and I sat in the food court in the basement of the Reagan Building, trying to process the meeting we had just left. It was simply shocking that the group currently sitting in the administrator's suite was the team that was making decisions about USAID's future. They were not real policymakers, but impostors, sitting in big chairs and pretending to grapple with complex issues that required teams of experts, who they had just off-loaded. Clearly, they hadn't considered how their plans to dismantle USAID might affect lives around the world or the health and safety of Americans. Now, having heard my warnings, they were not actually interested in—or capable of—finding a solution to prevent people from dying.

Their job was to tear down the agency as quickly and quietly as possible, receive their pat on the back from Pete Marocco, and move on to whatever was next.

Ramona, Nida, and I had been dismissed from the meeting with an impossible assignment: to provide a “draconian” short list of global health activities to maintain during the “drawdown” and a rank-ordered list of the staff needed to accomplish them. We did not know where to start. Were we really supposed to just abandon all of USAID's programs to strengthen health systems, even though they were the key to our sustainable development goals? Had they really just deprioritized our maternal and child health programs in front of our eyes? And how could we even begin to rank our staff?

Ramona summed things up: “They're asking us to dig our own grave.”

Excerpted from Nicholas Enrich's Into the Wood Chipper: A Whistleblower's Account of How the Trump Administration Shredded USAID, to be published on April 14th by Summit Books, an imprint of Simon & Schuster.

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Reply

Newest first ▾

Add your comment...

[Login](#)[Login](#) or [Subscribe](#) to participate.**Aunty Frank** • 3 months ago

I live in Australia, so when we get American news (before I followed independent journalists like you) it was often couched as 'those crazy Americans/our strategic allies'... so forgive me... but wasn't it Bush 2 who outlawed any US overseas programmes that included abortions, or even birth control?

♡ LIKE

Louis Sisneros • 3 months ago

Decades ago, on a summer break from teaching high school, I had a temp job at a big telecom, helping manage the infographics for the rollout of a new internet service (home dsl). When our boss needed a simple, graphics-heavy/data-lite powerpoint deck to present to non-engineers, he asked us for the "ducks and bunnies" version. "Barney-style" sounds like a huge step down from that: at least the non-engineer decision-makers at the telecom were manifestly successful experts in finance, marketing, HR, etc.

♡ LIKE

Sarah Wall • 3 months ago

Unforgivable!

♡ LIKE (5)

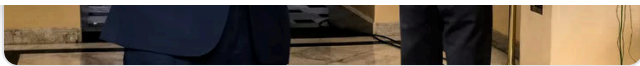
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Marisa Kabas /



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In a memo obtained exclusively by The Handbasket, Federal Protective Service (FPS) officers were given free rein.

Marisa Kabas /

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35



3



AID on the HILL

19 Ithaca

CORNELL UNIVERSITY lost 5 awards worth \$91 million to improve security and nutrition around the world, including through their Innovation Lab for Crop Improvement

VITAME TECHNOLOGIES lost a \$200k award to test a new medical diagnostic technology they developed for use in Africa

15 The Bronx

WILDLIFE CONSERVATION SOCIETY lost 8 awards worth \$77 million to protect natural resources

10 Lower Manhattan

17 INSTITUTIONS lost 32 awards worth \$615 million

13 Upper Manhattan

2 INSTITUTIONS lost 6 awards worth \$80 million

12 Midtown Manhattan

36 INSTITUTIONS lost 249 awards worth \$3.7 billion

10 NW Brooklyn

2 INSTITUTIONS lost 2 awards worth \$76k

19 Delhi

RESOURCE & POLICY EXCHANGE lost 4 awards worth \$918k to deliver food aid

18 Annandale-on-Hudson

BARD COLLEGE lost a \$494k award to advance their partnerships with higher education institutions abroad

20 Albany

PANGAEA VENTURES lost a \$500k award to strengthen and support small businesses in West Africa

17 Armonk

IBM lost a \$95 million award to boost the cyber-security of critical government infrastructure in allied countries of Eastern Europe and Central Asia

16 New Rochelle

SALESIAN MISSIONS lost 3 awards worth \$2.9 million to expand and improve their educational facilities for young people overseas

7 Williamsburg

2 COMPANIES lost 2 awards worth \$1.5 million

9 Central Brooklyn

GIVEDIRECTLY lost 5 awards worth \$40 million to deliver humanitarian assistance, promote economic recovery, and improve livelihoods

8 Bed-Stuy & South Brooklyn

3 INSTITUTIONS lost 4 awards worth \$2.4 million

NEW YORK CITY | 64 institutions will lose 308 awards worth \$4.5 billion

USAID Cuts Hit Home in NEW YORK

72 local institutions will lose **326 awards** worth at least **\$4.7 billion**

\$2.2 billion lost from 144 awards to 5 **United Nations agencies**

\$1.6 billion lost from 126 awards to 38 **non-profit organizations**

\$741 million lost from 30 awards to 8 **universities**

\$129 million lost from 20 awards to 18 **companies**

\$4.2 million lost from 6 awards to 3 **faith-based organizations**

DATA SOURCES

USAID Funding by State and District

incorporating data from USAspending.gov and award status submitted to Congress on March 24, 2025

public.tableau.com/shared/6JXY886WH7?display_count=n&:origin=viz_share_link

USA D Stop Work

State USAID Agricultural Ties

www.usaidstopwork.com/agricultural_impact



USAID Cuts Hit Home in New York

May 15, 2025

For more information, please contact **AID on the Hill**

This resource will continue to be updated as information becomes available.

MEDIA COVERAGE

New York Times, February 12, 2025

The U.S.A.I.D. Chaos Already Has Dire Effects

www.nytimes.com/2025/02/12/opinion/usaid-foreign-aid.html

The Telegraph, February 12, 2025

US aid freeze could set back Africa's fight against HIV by years, researchers warn

www.telegraph.co.uk/global-health/climate-and-people/usaid-africa-funding-freeze-set-back-africas-hiv-fight/

Health Policy Watch, February 19, 2025

International Rescue Committee Cutting Thousands of Staff after US Aid Freeze

healthpolicywatchnews.com/international-rescue-committee-cutting-thousands-of-staff-after-us-aid-freeze/

New York Times, February 21, 2025

'We Are Seeing Complete Destruction': The Damage Done by the U.S.A.I.D. Freeze

www.nytimes.com/2025/02/21/opinion/hiv-usaid-freeze-damage.html

Times Union, February 27, 2025

Commentary: USAID is more than a handout. It's a tool of international diplomacy.

www.timesunion.com/opinion/article/usaid-handout-tool-international-diplomacy-20161129.php

Cornell Daily Sun, March 19, 2025

LETTER TO THE EDITOR | Demolishing USAID Won't Make Us Safer

www.cornellsun.com/article/2025/03/letter-to-the-editor-demolishing-usaid-won-t-make-us-safer

A Name

Matthew Burton

A Email

[REDACTED]

Public Comment

I submitted a comment days ago regarding the IT portions of your preliminary report. There is one very important aspect of public sector IT stagnation that your sources didn't mention: vendor capture. This may or may not be something that can be addressed via charter revision, but it's something the commission should know about. I wrote about this for Niskanen recently. I'm free to talk if you'd like to explore how a charter revision might address this problem.

[REDACTED]

Attachment(s)

Drop files here or click to browse

Date Submitted

July 19, 2026

1:08pm

Topic

Technology X

Procurement Reform X



Charter Related

Yes



Topic Simplified

Technology



Subtopic

Vendor capture in tech contracts

Show 4 hidden fields ▾

A Name

Jack Dahill

A Email

[REDACTED]

Public Comment

As a long-time new york city resident, I'm deeply concerned about the possibility of implementing an alternative electoral system without due consideration of possible alternatives. The city at a minimum should study different proportional representation systems before considering alternative systems.

Attachment(s)

Drop files here or click to browse

Date Submitted

July 19, 2026 5:39pm

Topic

Open Primaries X

Charter Related

Yes

Topic Simplified

Elections

Subtopic

Open primaries (against)

Show 4 hidden fields

A Name

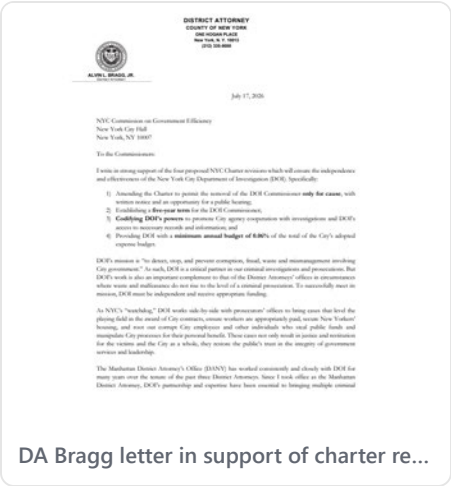
Alvin Bragg

A Email

≡ Public Comment

See attached

📎 Attachment(s)



📅 Date Submitted

July 19, 2026 10:42pm

≡ Topic

Miscellaneous ✕

🗳 Charter Related

Yes

🗳 Topic Simplified

Government Operations

≡ Subtopic

DOI reform

Show 4 hidden fields ▾

DISTRICT ATTORNEY
COUNTY OF NEW YORK



ALVIN L. BRAGG, JR.
DISTRICT ATTORNEY

July 17, 2026

NYC Commission on Government Efficiency
New York City Hall
New York, NY 10007

To the Commissioners:

I write in strong support of the four proposed NYC Charter revisions which will ensure the independence and effectiveness of the New York City Department of Investigation (DOI). Specifically:

- 1) Amending the Charter to permit the removal of the DOI Commissioner **only for cause**, with written notice and an opportunity for a public hearing;
- 2) Establishing a **five-year term** for the DOI Commissioner;
- 3) **Codifying DOI's powers** to promote City agency cooperation with investigations and DOI's access to necessary records and information; and
- 4) Providing DOI with a **minimum annual budget of 0.06%** of the total of the City's adopted expense budget.

DOI's mission is "to detect, stop, and prevent corruption, fraud, waste and mismanagement involving City government." As such, DOI is a critical partner in our criminal investigations and prosecutions. But DOI's work is also an important complement to that of the District Attorneys' offices in circumstances where waste and malfeasance do not rise to the level of a criminal prosecution. To successfully meet its mission, DOI must be independent and receive appropriate funding.

As NYC's "watchdog," DOI works side-by-side with prosecutors' offices to bring cases that level the playing field in the award of City contracts, ensure workers are appropriately paid, secure New Yorkers' housing, and root out corrupt City employees and other individuals who steal public funds and manipulate City processes for their personal benefit. These cases not only result in justice and restitution for the victims and the City as a whole, they restore the public's trust in the integrity of government services and leadership.

The Manhattan District Attorney's Office (DANY) has worked consistently and closely with DOI for many years over the tenure of the past three District Attorneys. Since I took office as the Manhattan District Attorney, DOI's partnership and expertise have been essential to bringing multiple criminal

prosecutions involving several different city agencies. A sample of these prosecutions illustrates the impact of this collaboration and the importance of the proposed Charter amendments.

Corruption by Public Employees (Bribery)

- In September 2023, DANY and DOI announced five separate indictments charging Eric Ulrich with allegedly misusing his authority in every public service position he held – NYC Councilman, Senior Advisor to the Mayor, and Department of Buildings Commissioner – to benefit his friends and associates in exchange for bribes.
- In December 2024 and in August 25, DANY and DOI announced five separate indictments charging Ingrid Lewis-Martin, former Mayor Eric Adams’s Chief Advisor, with allegedly accepting more than \$75,000 in bribes to help her co-defendants secure City contracts, receive preferential treatment from City agencies, and defeat City plans to redesign a major thoroughfare to protect pedestrians and bicyclists.
- In March 2026, DANY and DOI announced the indictment of Jake Udeh, a former supervisor at the Department of Buildings, for allegedly accepting more than \$75,000 in bribes from three construction-industry company owners to approve over 300 of their major construction projects across the city.

Corruption by Public Employees (Stealing from the Public Fisc)

- In October 2023, DANY and DOI announced the guilty plea of a former Administration of Children’s Services employee for falsifying his timesheets and stealing taxpayer money by claiming he was working while he was either on international vacations or had not yet arrived at work. As part of his sentence, the defendant paid full restitution of \$30,445 to DOI.
- In May 2026, DANY and DOI announced indictments charging three current and former employees of the Office of the Chief Medical Examiner with stealing more than \$222,000 in wages from the City by falsifying timesheets for hours they did not work.

Corruption by City Licensee

- In July 2023, DANY and DOI announced the indictment of a pedicab driver for allegedly offering \$60,000 in a series of payments to an employee of the Department of Consumer and Worker Protection to obtain authentic pedicab registration plates outside the registration plate lottery. In this case, the employee immediately reported the offer to DOI.

Wage Theft by City Contractors

- In April 2023, DANY and DOI announced the guilty pleas of a construction company and its principals and project manager for stealing wages from workers on School Construction Authority and New York City Housing Authority projects. As part of their sentences, the defendants paid \$900,000 in stolen wages to their workers and are barred from all SCA and NYCHA contracts for five years.
- In June 2025, DANY and DOI announced the guilty plea of a city contractor for stealing wages from professional engineers and laborers working at a job site under a NYC Housing, Preservation & Development contract for emergency shoring work. The defendant’s sentence

included restitution of almost \$37,000 to the workers and a three-year debarment from City contracts.

- In July 2025, DANY announced the sentencing of a construction company owner and his company for stealing approximately \$165,500 of wages from their workers. As part of the sentence, the company owner paid restitution of \$110,000; the remaining amount of restitution was paid to the workers through DANY's Stolen Wage Fund. DOI and DOB further pursued revoking the company owner's Master Rigger license. This case also involved the Port Authority of New York and New Jersey, the New York State Insurance Fund, and the New York State Department of Labor.

Fraud in the Construction Industry

- In January 2024, DANY announced the guilty pleas of a construction company owner and his company for engaging in multiple criminal schemes to increase revenues to the detriment of its workers and fair market competition. Among other crimes, the company owner fraudulently used minority- and women-owned business enterprises as pass-through entities to wrongfully obtain contracts for affordable housing developments. DOI's assistance was critical to the success of this prosecution.
- In February 2024, DANY, DOI, and DOB announced the indictment of Valor Security & Investigations and six of its executives and employees for allegedly operating a sham safety training school and issuing safety certificates and cards to approximately 20,000 construction workers in exchange for a fee. An additional 19 individuals, including a NYCHA foreman and two master plumbers, were also charged with acting as brokers by connecting individuals to Valor. Four individuals and Valor were also charged with recklessly endangering the life of Ivan Frias, a 36-year-old construction worker who died after falling from the 15th floor of a construction site, by allegedly failing to provide him the necessary safety training.

Housing Fraud

- In May 2024, DANY and DOI announced the indictment of a landlord and four of his companies for allegedly harassing rent-regulated tenants in five buildings with horrific living conditions to induce them to vacate their apartments and enable him to sell the buildings for significant profit.
- In October 2025, DANY announced an indictment against three individuals and three companies for allegedly stealing a Harlem brownstone from the family of the deceased owner. The defendants are charged with fraudulently obtaining ownership of the building through deed theft and then obtaining a mortgage and construction loan to renovate the property to sell it for a profit. DOI provided important assistance in bringing this case.
- In March 2026, DANY and DOI announced the guilty pleas of four real estate developers and their companies for defrauding New York State's 421-a tax exemption program meant to promote affordable housing and thereby obtaining more than \$1.6 million in illegal property tax benefits. As part of their sentencings, the defendants will pay restitution and create additional affordable housing units in their buildings. The defendants who continue to have ownership interests in properties that are in the 421-a program will also be monitored for three years by a DOI-approved monitor.

- In May 2026, DANY announced the indictment of 18 individuals and three companies for allegedly stealing the deed of a Harlem brownstone and using the property as collateral to fraudulently obtain a mortgage and construction loan totaling \$1,636,000. The defendants then shared the proceeds of the loans. DOI was key to bringing this indictment.

These cases demonstrate the strong and necessary partnership between DANY and DOI to bring criminal cases that impact the City's economy, programs, operations, residents, workers, and visitors. Moreover, they highlight the necessity of both DOI's independence from political pressure and changes in administration, and the continuity of DOI's leadership to enable the agency to pursue and conclude multi-year investigations. Sufficient resources and access to City records to support those investigations are crucial to DOI's work. I enthusiastically support the four proposed Charter revisions, which will help DOI to continue to root out public corruption, ensure free competition and a fair market, and protect the public fisc.

Please do not hesitate to reach out if we can provide additional information about our collaborative work.

Sincerely,

A handwritten signature in blue ink, appearing to read "Alvin L. Bragg, Jr.", with a stylized flourish at the end.

Alvin L. Bragg, Jr.
District Attorney

A Name

Nick

A Email

Leung

Public Comment

Hello, my name is Nick. I am a New Yorker who lives in Queens who appreciates the opportunity submit comment to this Commission.

Primarily, I am concerned about the affordability of housing in New York (though I acknowledge the prior efforts of City of Yes, Block by Block, past commissions, etc.) and encourage the commission to continue on with the ideas related to streamlining DOB permitting (by centralizing authority to DOB) and vesting the DOB the ability to modernize the building code to unblock housing and unblock more types of housing. Housing is just so central to affordability in NYC.

Secondly, I'd encourage the commission to find expedite the review process for street infrastructure projects of the type of projects that add bike lanes, plazas, open spaces, and pedestrian spaces. These projects take an agonizingly long time even though so many New Yorkers would agree that these are beneficial things. My impression is that these would be best as being expedited in a different review process from 'major transportation projects' and may be a popular proposal considering the passage of ELURP as an expedited version of ULURP.

I appreciate your time and consideration and eagerly await the commissions proposals!

Attachment(s)

Drop files here or click to browse

Date Submitted

July 20, 2026

12:21am

Topic

Department of Buildings (DOB) Issues ✕

Real Estate and Development ✕

Street Redesigns ✕

Unnecessary Bureaucracy ✕

⌵ Charter Related

Yes



⌵ Topic Simplified

Government Operations



≡ Subtopic

DOB reforms and street safety acceleration

Show 4 hidden fields ⌵

A Name

Jonathan Burke

A Email

 Public Comment

My name is Jonathan Burke and I am a general surgery resident and graduating doctoral student in epidemiology studying city budgets as determinants of health. I am also a volunteer budget analyst and researcher with the People's Budget.

I have undergone training through the Government Finance Officers Association, and for my research I have examined hundreds of budget books for cities and counties across the country. I have seen the budget books that receive GFOA awards, and can say from this experience that few if any cities I have encountered put forth proposed budgets on a timeline, format, and level of detail that would allow for real community engagement and input.

New York City leads the way for the country with a renewed transparency and community responsiveness in our politics, and with this charter revision, we have the opportunity to actualize this in our budgets as well.

For this year's preliminary and executive budgets, I worked with a team to utilize the expense data from OpenData and combined its functionality with custom Python code, allowing for clear examination of proposed appropriations to agencies, units of appropriation, and budget codes. I have spent dozens of hours poring through hundreds of Units of Appropriation and thousands of budget codes to try to ascertain where there is greater investment, where there are cuts, and where funding is stable.

Yet I still have trouble figuring out what is actually important: where the money is going. Some of the largest increases, such as the \$2.4 billion increase for the Public Assistance – OTPS Unit of Appropriation, do not have a sufficiently detailed breakdown of where these massive amounts of money are going, even in the budget codes. For instance, there is a budget code increase of \$724 million to Income Support FNP, which requires inside knowledge to comprehend, and likely doesn't give enough of a breakdown regarding administrative or overhead costs, programming, and other important components of how over \$700 million will be spent.

Further, I have encountered plenty of instances in which the increases or cuts in the data do not reflect actual plans. For example, the budget codes in the same Unit of Appropriation show a \$1.3 billion increase for the CityFHEPS budget code in the executive budget: \$235 million less than the preliminary budget, aligning with the IBO's estimate. However, OMB's own Financial Summary presentation reports \$519 million in savings for the same program.

There are also ample examples of smaller budget items that are important to many New Yorkers but cannot be found in the data at all. For example, I could not locate the \$14.8 million increase for waste containerization touted by the OMB presentation despite extensive searching; without that presentation, there would be no way to determine how much was going to this function without reaching out to agency or budget officials and hoping they provide the information. Likewise, if I want to understand contracts, I have to go to yet another data source, CheckBook NYC, which also doesn't appear

comprehensive. And if I wanted to understand the neighborhood level distribution of resources, the Community Board Geographic Report is a far cry from achieving this. While not all agencies and appropriations are specific to particular areas, large proportions of the budget are amenable to this: think Parks and Recreation, the Department of Education, and NYCHA. Ultimately, the geographic report represents such a tiny proportion of the budget that it is hardly useful for this purpose.

If I wanted help with any of this, the institution whose mission is to enable community engagement, the Independent Budget Office, does not have sufficient resources and staffing to do so. IBO staff were tied up with their own response to the budget during exactly the time when community members might reach out to them.

These examples show how our public data remains opaque and inaccessible, even to someone with extensive experience reviewing it.

In addition to the format and content of the data, the timeline of the budget's release seriously limits genuine community engagement. This year's executive budget was published May 12th, and the OpenData on May 19th. Even with the more typical release date at the beginning of May, this leaves just over a month to extract, process, and analyze the budget before most decisions about the adopted budget are made.

I therefore propose several changes to the budget timeline, format, and content.

First, the timeline needs to be extended. The community needs more than a few weeks between the executive and adopted budgets to review, analyze, and engage with policymakers. The official data on OpenData also needs to be available sooner, within 48 hours of any budget release.

Second, the content needs to be more accessible. The Budget Function Analysis should be expanded to apply to all agencies, with functions collaboratively determined not only by city budget officers and agency officials but also by community members and community-based organizations who can speak to what information is actually useful regarding the agency's resource allocation. These functions should carry plain language explanations. I would estimate this would constitute several hundred lines across all agencies, which is a level of detail that is comprehensive yet still accessible. Beyond this basic level, there should also be a more detailed reference offering a comprehensive view of the full budget, which is currently incompletely and inconsistently represented as budget codes. This more detailed reference should differentiate administrative, overhead, contract, and programmatic costs, and should not leave vast sums of money unexplained.

Neighborhood-level appropriations should also be broadly available for agencies and functions implemented primarily in specific areas, such as the Department of Education and Parks and Recreation. To allow for equitable use of this data and genuine community engagement in resource allocation, this

information should be readily available so that community boards can function as intended by identifying needs and requesting funds to meet those needs, regardless of their capacity to navigate the city's funding bureaucracy.

Any funding changes above a meaningful threshold, such as \$10 or \$20 million, should be flagged with a clear explanation of what function any increase will support, and how any cuts may affect functions, programs, and staffing.

Finally, the format should be adapted so that this data is published by the city as spreadsheets that do not require extensive processing by community members to understand and analyze.

Ultimately, sufficient time, and meaningful, detailed yet still digestible budget data that transparently shows where funding is going, would allow for real community engagement and input. With this charter revision, New York City has the opportunity to lead the country in cultivating exactly that.

Attachment(s)

Drop files here or click to browse

Date Submitted

July 20, 2026 4:20am

Topic

- Budget Issues X Reporting Requirements X
- Unnecessary Bureaucracy X Technology X
- Support Oversight Agencies X

Charter Related

Yes

Topic Simplified

Technology

Subtopic

Open Data and Budget readability

Show 4 hidden fields

A Name

Aidan Lewis

A Email

 Public Comment

Members of the Commission,

In Federalist Paper 21, Alexander Hamilton wrote "Where the whole power of the government is in the hands of the people, there is the less pretense for the use of violent remedies in partial or occasional distempers of the state."

Hamilton explains further that in our system of government, the people's power manifests in our ability to choose new leaders.

To cure our current national distemper, and to secure a constructive rather than a violent future, we must hold more competitive elections with truer choices than are offered today.

Accordingly, I urge this commission to give New Yorkers the opportunity to vote to adopt ranked choice voting in our municipal general elections.

so that yes we will see more positive and collaborate campaigning like we have seen in our ranked choice primaries

so that yes we will save government money and citizen time by eliminating the need for municipal primary elections

but most of all so that we can achieve what ranked choice voting is meant to do, build a multiparty, multipolar system and give the people genuine choice and genuine power

Our current bi party plurality rules elections give us the spoiler effect, the illusion of choice, and have polarized our country.

I again urge this commission to empower the people of new york to elect more representative local leaders and to more easily hold those leaders accountable. In this way, we can accelerate progress in addressing the critical issues of our time and help to restore hope in our society and faith in our government.

Thank you for your consideration and for your service to our city.

Attachment(s)

⬇ Drop files here or click to browse

Date Submitted

July 20, 20267:53am

Topic

Open Primaries ✕

Charter Related

Yes

Topic Simplified

Elections

Subtopic

RCV in general elections

Show 4 hidden fields

A Name

Joan Fleischman

A Email

 Public Comment

To the NYC Charter Revision Commission/COGE,

I am a registered independent voter in New York, writing to urge the Commission to advance a proposal for opening primary elections to all registered voters, regardless of party affiliation.

I want to share why this matters to me personally. Last election day, I walked with my 23 year old son to our polling station. He's proud of his involvement in last year's mayoral election, and I can feel his sense of political power as he cast his primary ballot. I'm proud of him too.

But I can't vote in that primary. I'm registered as an independent. "Why don't you just register as a Democrat so you can make a difference in these elections?" he asked me.

My answer: being independent means something to me. It stands for the kind of democracy and fair elections that are necessary for the progressive causes we both care about. Why should I have to join a party to exercise my right to vote in an election funded with public money?

New York's closed primary system excludes hundreds of thousands of independent voters like me from meaningful participation in elections that often decide the outcome before the general election even begins. This isn't a fringe issue — independents are one of the fastest growing segments of the electorate, and we bring real energy and perspective to the table when we're allowed to participate.

I hope the Commission will take this moment — with low engagement in this year's primary — to seriously consider reforms that open primary elections to all registered voters. Voters like my son and me deserve to stand at that polling place together, both exercising the same right.



Attachment(s)

⬇ Drop files here or click to browse

Date Submitted

July 20, 20269:20am

Topic

Open Primaries ×

Charter Related

Yes

Topic Simplified

Elections

Subtopic

Open primaries

Show 4 hidden fields

A Name

K Dean

A Email

Public Comment

The maritime connection, industries and benefits of NYC are profound. Let's give it governmental attention and not just rely on Non-Profits to bring leadership to our waterways, ecosystems and communities.

Attachment(s)

Drop files here or click to browse

Date Submitted

July 20, 20269:40am

Topic

Real Estate and Development

Miscellaneous

Charter Related

Yes

Topic Simplified

Government Operations

Subtopic

Waterfront management

Show 4 hidden fields

A Name

Ryan Shanahan

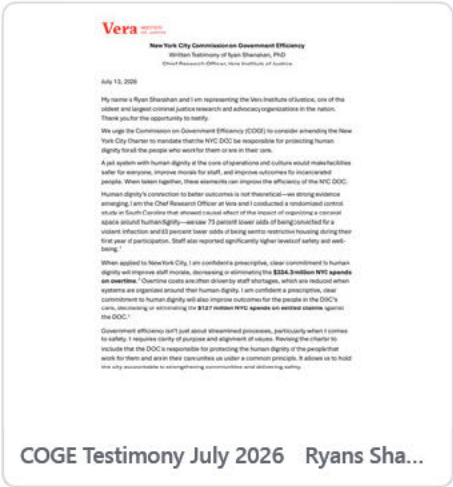
A Email



Public Comment

please see attached testimony from July 13th hearing with citations

Attachment(s)



Date Submitted

July 20, 2026 9:47am

Topic

Miscellaneous

Charter Related

Yes

Topic Simplified

Public Safety

Subtopic

DOC reforms

Show 4 hidden fields ▾

New York City Commission on Government Efficiency

Written Testimony of Ryan Shanahan, PhD

Chief Research Officer, Vera Institute of Justice

July 13, 2026

My name is Ryan Shanahan and I am representing the Vera Institute of Justice, one of the oldest and largest criminal justice research and advocacy organizations in the nation.

Thank you for the opportunity to testify.

We urge the Commission on Government Efficiency (COGE) to consider amending the New York City Charter to mandate that the NYC DOC be responsible for protecting human dignity for all the people who work for them or are in their care.

A jail system with human dignity at the core of operations and culture would make facilities safer for everyone, improve morale for staff, and improve outcomes for incarcerated people. When taken together, these elements can improve the efficiency of the NYC DOC.

Human dignity's connection to better outcomes is not theoretical—we strong evidence emerging. I am the Chief Research Officer at Vera and I conducted a randomized control study in South Carolina that showed causal effect of the impact of organizing a carceral space around human dignity—we saw 73 percent lower odds of being convicted for a violent infraction and 83 percent lower odds of being sent to restrictive housing during their first year of participation. Staff also reported significantly higher levels of safety and well-being.¹

When applied to New York City, I am confident a prescriptive, clear commitment to human dignity will improve staff morale, decreasing or eliminating the **\$334.3 million NYC spends on overtime**.² Overtime costs are often driven by staff shortages, which are reduced when systems are organized around their human dignity. I am confident a prescriptive, clear commitment to human dignity will also improve outcomes for the people in the DOC's care, decreasing or eliminating the **\$127 million NYC spends on settled claims** against the DOC.³

Government efficiency isn't just about streamlined processes, particularly when it comes to safety. It requires clarity of purpose and alignment of values. Revising the charter to include that the DOC is responsible for protecting the human dignity of the people that work for them and are in their care unites us under a common principle. It allows us to hold the city accountable to strengthening communities and delivering safety.

¹ Selma Djokovic and Ryan Shanahan, *Changing Prison Culture Reduces Violence* (New York: Vera Institute of Justice, 2023), 1 & 6, https://vera-institute.files.svdcn.com/production/downloads/publications/RP_PolicyBrief_final.pdf?dm=1691416763.

² Fiscal data shared directly with the Vera Institute from the Independent Budget Office on May 20, 2026. DOC budget total includes fringe benefits, pension contributions, and debt service.

³ Office of the New York City Comptroller Mark Levine, “Claims Dashboard: Claims Filed and Settled,” accessed July 9, 2026, <https://comptroller.nyc.gov/services/for-the-public/claims-dashboard/claims-filed-settled/>.

A Name

Jennifer J Parish

A Email



≡ Public Comment

Please see the attached recommendations for enhancing the capacity, independence, and authority of the NYC Board of Correction to set, assess, and enforce minimum standards regarding NYC jails.

📎 Attachment(s)



📅 Date Submitted

July 20, 2026 3:06pm

≡ Topic

Enforcement ✕ Support Oversight Agencies ✕

🗳 Charter Related

Yes

🗳 Topic Simplified

Public Safety

≡ Subtopic

DOC reforms

Show 4 hidden fields



Mental Health Project

Commission on Government Efficiency

Public Comment

July 20, 2026

Testimony of

Jennifer J. Parish

Director of Criminal Justice Advocacy

Urban Justice Center Mental Health Project



I am the director of criminal justice advocacy at the Urban Justice Center Mental Health Project and a member of the Jails Action Coalition (JAC) and HALT Solitary Campaign (HALT). Thank you for the opportunity to present our recommendations for charter changes to give the New York City Board of Correction more independence and expanded authority to address conditions in the New York City jails.

The Urban Justice Center Mental Health Project advocates for people with mental health concerns involved in the criminal legal system. We represent the *Brad H.* Class, all incarcerated individuals who are assessed as requiring mental health treatment while in NYC jails. Currently the *Brad H.* Class comprises about 60% of the city jail population, which includes about 1500 people diagnosed with serious mental illness. Twice a week our staff meet with *Brad H.* class members in the jails to educate them about their discharge planning rights and advocate for them to receive appropriate services. We are deeply familiar with the difficulties people with mental health concerns who are involved in the criminal legal system have in accessing essential mental health services in jail and upon their release to the community.

For more than 20 years, I have been involved in advocacy related to the NYC jails, and I have attended scores of Board of Correction meetings. As a member of the JAC and HALT, I have successfully advocated for the Board to adopt and then revise minimum standards regarding the use of solitary confinement and all forms of restrictive housing. I have also witnessed the Board's limitations in responding to violations of the minimum standards. The recommendations set forth below reflect the experiences of JAC, HALT, and the Campaign to Close Rikers in advocating for the fundamental human rights of people incarcerated in the NYC jails.



The Board of Correction has a critical role in ensuring humane conditions and the fair treatment of people in Department of Correction (Department or DOC) custody. However, for the Board to provide effective oversight of the Department, it must have enhanced capacity, independence, and authority to set, assess, and enforce minimum standards. The following recommendations aim to amend the City Charter in ways that would accomplish that goal.

I. The Board must have the capacity to assess compliance with minimum standards.

A. The Charter must set a minimum budget for the Board of Correction, which should be at least 1% of the expense budget for the Department of Correction.

In at least the last 30 years, the Board has not been funded at the level required to perform its vital function. Currently the Board has approximately 33 staff who are responsible for monitoring jail conditions, conducting investigations, compiling data, publishing reports, conducting rulemaking, and providing other support to Board members.

The Board's Correctional Standards Review Specialists ("standards specialists") work in the jails to resolve systemic complaints from incarcerated people and DOC staff. Currently there are about nine standards specialists who are on the ground in DOC facilities. For a system that now incarcerates more than 6,600 people, and has six open jails on Rikers Island, prison wards and outposted therapeutic housing units at two city hospitals, and courthouse holding cells in all five boroughs, it is plainly inadequate to have so few monitoring staff in the jails. The staff barely has capacity to monitor facilities during regular business hours and certainly cannot provide coverage of the jails in the evenings and weekends when many incidents occur.

Increasing the Board's jail monitoring staff is needed not only to enhance the Board's capacity to identify issues in the jails but to address them expeditiously. Standards specialists routinely address complaints from people in custody with DOC leadership and have them resolved in real time. However, without sufficient staff, most people in custody do not receive assistance when their basic needs are not met. This issue is especially concerning for people with mental health or developmental disabilities who may not have the capacity to make their complaints known to anyone outside the jail. To serve this population, standards specialists need to be in the specialized mental health housing units daily.

The Board has other staff who conduct investigations, gather data, and write reports regarding compliance with the Board's standards and address other important issues in the jails. But they are not able to report routinely on all the important aspects that their standards cover. For example, after the standards regarding sexual abuse and sexual harassment took effect in 2017, the Board monitored and reported on them frequently. However, the Board has not issued a report on this topic in more than five years. Also, given the sharp increase in the number of people diagnosed with serious mental illness in the jails, the Board should have issued a report about the quality of jail mental health treatment, but they have not focused on this issue.

Similarly, Board staff have limited capacity to take on broader time-consuming initiatives. For example, the Board's mental health minimum standards were adopted in the mid-1980s and have not been updated since then. The standards require special housing for "those [people in custody] in need of close supervision due to mental or emotional disorders, and to those [people in custody] in the process of being evaluated for such disorders." But the standards give little guidance about the care that individuals who require this special housing should receive. The jail mental observation units established for this purpose provide woefully inadequate treatment. In fact, after the deaths of Bradley Ballard and Jerome Murdough in mental observation units, Correctional Health Services developed PACE (Program for Accelerated Clinical Effectiveness) units where mental health staff are present and offer group therapy throughout the day. Unfortunately, there are not enough PACE units for all the people who need them, and the Department and CHS continue to operate mental observation units. Similarly, the mental health minimum standards do not include any requirements about discharge planning although it is recognized as a fundamental part of providing mental healthcare. Having additional funding for staff would enable the Board to review and update its standards regularly.

A minimum budget of 1% of the Department's expense budget, an increase of about \$8 million, based BOC's and DOC's current budgets, would enable the Board to increase its staff from 33 at present to approximately 100. Other NYC oversight agencies, such as the Civilian Complaint Review Board and the Independent Budget Office, as well as other oversight agencies across the country have independent budgets, as noted in previous Charter Revision recommendations from BOC members and staff.¹

B. The Charter should require the Board and its members to carry out a minimum set of functions including:

1. The Board shall hold monthly meetings which include time for public comment related to jail conditions.

The Board meets nine times a year, and the previous chair proposed reducing the number of meetings to six annually. At JAC's urging many years ago, the Board instituted a public comment period at its meetings, but there is no requirement for it, and the previous chair proposed limiting the number of people allowed to speak at each meeting. Monthly meetings which allow for public comment are necessary for transparency and accountability.

2. All members of the Board must tour the jails at least quarterly, and at least two members of Board must tour the jails upon the death of an incarcerated person. Quarterly tours must include mental health housing and any restrictive housing.

¹ Board of Correction Statement before the 2019 Charter Revision Commission, May 9, 2019, [2019.05.09_BOC-Charter-Revision-Hearing-Testimony.pdf](https://www.boc-nyc.org/2019.05.09_BOC-Charter-Revision-Hearing-Testimony.pdf).

For Board members to carry out their role, they must use their unfettered access to the jails to conduct tours regularly. Some previous Board members demonstrated little interest in providing oversight beyond periodically attending Board meetings and rarely toured the jails. For the Board to be effective, its members must be engaged in the work.

3. The Board shall convene, on a semi-annual basis, representatives of the District Attorneys, defense organizations, and justices of the criminal and supreme courts to present reports on current jail conditions including but not limited to compliance with minimum standards.
4. The Board, or Board staff if so requested by the Board, shall invite, on a semi-annual basis, criminal court justices to tour the jails accompanied by members of the Board and/or Board staff.

Judges, taking into consideration prosecutors' and defense attorneys' recommendations, set bail in criminal cases and sentence people to jail time, so it is essential that they be informed about conditions in the city jails. On very few occasions has the Board ever engaged these key stakeholders about jail conditions and minimum standards compliance.

5. As part of the evaluation of departmental performance, the Board will submit an annual inspection report about each departmental facility itemizing compliance with all minimum standards.

Comprehensively evaluating compliance is an essential Board function, but the Board does not undertake such reporting.

6. The Board must conduct a periodic survey of visitors to departmental facilities to survey the impact of pre-trial detention on families of detained individuals, the results of which must be made public.

Maintaining family connections promotes successful reentry and reduces recidivism. The Board should be involved in monitoring and reporting on the impact of incarceration on families.

There are currently no requirements for Board members or staff to carry out the specific duties outlined above. The charter should be amended to require these responsibilities.

II. The Board must have enhanced independence to set, assess, and enforce minimum standards.

Having a protected budget will not only expand the capacity of the Board but will also give the Board more independence. The second part of our recommendations address changes to the charter that will give the Board greater independence from the Mayor.

A. The Board shall consist of nine members who will be appointed as follows: three by the Mayor, three by the City Council, one by the Public Advocate, one by the

Comptroller, and one appointed on a rotating basis by the longest serving Borough President.

1. The board must include at least two people who have been detained in DOC facilities, and at least one person whose immediate family member has been detained or is currently detained in DOC facilities.
2. The Board must include at least two additional people who are medical professionals, including doctors, nurse practitioners, physician assistants, and nurses, at least one of whom shall have expertise in mental health.
3. The Board should reflect the diversity of experiences of people impacted by incarceration in New York City including people of all genders, people of color, people with mental health diagnoses, people with disabilities, and LGBTQIA people.
4. The Board should include people with a demonstrated commitment to equitable treatment of people and/or communities disproportionately impacted by the criminal legal system.
5. Board members shall receive compensation on a per-session basis, though some Board members may choose to serve pro bono.²

To promote the Board's independence, the charter should provide appointment power to more elected officials. Currently the Mayor has an outsized role in appointing Board members as the Mayor not only selects three members but also appoints those selected by the appellate division courts. The appellate courts have little connection to the NYC jails, and often these seats go unfilled for months on end. Previous Mayors regularly suggested Board appointments to the courts, and once even rejected the court's nomination.

We also urge requirements about the composition of the Board to ensure that the perspectives of incarcerated people and their family members are represented on the Board. When JAC formed, there were no Board members who had personal experience of incarceration, and almost all the members were white. At times individuals have been appointed to the Board who have little experience with the criminal legal system or concern about communities disproportionately impacted by the criminal legal system.

² This change matches the provision for CCRB members.

B. The chair of the Board shall be appointed jointly by the Mayor and the City Council.

The chair is currently appointed by the Mayor. Requiring that the Mayor and City Council jointly appoint the chair will give the Board greater independence.

C. The Board shall establish such committees as it deems necessary. The Board shall appoint members of each committee, taking into account the preferences and expertise of Board members and shall designate one committee member as chair. Board Committees cannot be dissolved, or their members removed, without a majority vote of the Board.

D. The Board shall appoint an executive director, taking into account diverse needs of the organization, who can only be hired and removed by a majority vote of the board, after a hearing and a finding of good cause.

1. A member of the Board cannot be the executive director.
2. The executive director shall have the power to determine staffing and budget utilization as necessary within appropriations, taking into account the diverse needs of the organization.

The previous chair dissolved committees and removed members who were critical of DOC, attempted to limit the power and independence of the executive director, and attempted to direct BOC staff himself. The executive director must be empowered to run the agency in keeping with its mission and not be constrained by a chair who is not interested in providing oversight of the Department.

E. The Board may retain outside counsel to carry out its duties.

This power is important for situations in which the Law Department may have a conflict of interest, such as when they are also representing DOC.

III. The Board must have the authority to enforce its minimum standards.

A. The Board shall be authorized to close facilities that fail to comply with minimum standards. The Board shall have, and shall exercise, the authority to close any jail, facility, or unit which does not meet the Board's minimum standards; or which is unsafe, unsanitary or inadequate to provide for the safety, health, well-being, and programming of people in its custody required by law or the Board's rules; or which has consistently failed to adhere to or comply with the Board's rules, regulations, or recommendations. Upon a finding that a jail, facility, or unit meets these criteria, or a finding that there is a reasonably foreseeable risk that failing to close a jail, facility, or unit will cause significant harm to, or death of, incarcerated persons, the Board shall direct the closure of the facility.

B. The Board shall be authorized to release people subjected to inhumane treatment. The Board shall have, and shall exercise, the authority to release any person or persons in city custody who has been incarcerated for excessive periods of time or who has been subjected to treatment or conditions that do not meet the Board's minimum standards; or that are unsafe, unsanitary, or inadequate to provide for the safety, health, well-being, and programming of the person or persons required by law or the Board's rules; or that have consistently failed to adhere to or comply with the Board's rules, regulations, or recommendations. Upon a finding that a person has been subjected to treatment or conditions that meet this criteria, the Board shall provide notice to the Department of Correction and the Court about the violation and provide the Department the opportunity to correct the violation. If the Department fails to correct the violation in an expeditious manner, the Board shall direct the person to be released from city custody.

Finally, it is vital that the Board have the authority to enforce its standards. Currently even a Board that wants to hold the Department accountable for complying with the minimum standards can do little more than issue a resolution about noncompliance. If the Board had the authority to close facilities and units where the Department was violating the minimum standards or release people who had been incarcerated for excessive amounts of time in unsafe conditions, the Department would be more responsive to the Board's oversight.

Currently the Department has little incentive to work with the Board to address violations of the standards. If the Board could respond by requiring that a unit be closed or a person or persons be released, then the Department would have to be accountable for jail operations.

We urge this commission to advance amendments to the charter that will strengthen the oversight authority of the Board of Correction. Doing so is a critical step toward ending the horrific conditions that exist in New York City jails.

Jeffrey LeFrancois

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July 20, 2026 3:06pm

Miscellaneous X

Yes

Public Realm

FCRC, 311, LPC reforms

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MEATPACKING DISTRICT



Testimony of the Meatpacking District Management Association
Before the New York City Commission on Government Efficiency (COGE)
July 17, 2026

Re: Structural and Procedural Barriers Facing Public Realm Management Organizations

Statement of Interest

The Meatpacking District Management Association (MDMA) is a district management organization contracted by New York City Department of Small Business Services (SBS), to provide supplemental services within the Meatpacking Business Improvement District (BID) including the management, maintenance, and activation of the public realm within the Meatpacking District of Manhattan. This testimony is based on MDMA's direct experience as district management organization engaging with City processes, most extensively the Department of Transportation's (DOT) franchise, concession, and permitting systems, and also including recurring experience with the Landmarks Preservation Commission (LPC) and the City's 311 service request system.

This testimony identifies structural and procedural issues encountered by MDMA and other urban place management organizations (UPMOs) in the course of managing public space in New York City.

I. NYC DOT Franchise, Concession, and Permitting Processes

MDMA's most extensive experience with City process constraints involves DOT's franchise and concession system. The issues below are drawn from direct, recent experience with the Meatpacking Plaza concession and Oonee's 2022 secure bike parking pilot, and reflect patterns documented by other public realm management organizations citywide.

1. Short-term concessions cannot support meaningful innovation. DOT's short-term concession structure limits every short-term concession to 29 days at a single location. This forces projects into timelines too condensed to justify capital investment or generate meaningful results. Oonee's 2022 secure bike parking pilot was required to relocate its parking module every 29 days over five months — moving from Meatpacking to Union Square, the Lower East Side, and Astoria — undercutting the pilot's ability to build ridership, gather usage data, or demonstrate sustained community benefit. The same 29-day limitation has discouraged the MDMA from piloting temporary restroom facilities and e-bike charging stations that policymakers have wanted to test in New York.

2. Only well-capitalized or privately funded ideas can advance. Any project requiring revenue generation — user fees, advertising, sponsorships — to sustain itself must go through the concession process. The cost and complexity of that process, combined with short concession durations, effectively screens out projects that lack significant upfront funding or institutional backing.
3. The process is opaque and slow, even for existing, trusted partners. Even organizations with City contracts and authorization to pursue subconcessions face multi-year timelines. The MDMA's own plaza subconcession, developed in coordination with DOT, is more than 15 months into review, with an additional 3–4 months still expected. The lack of process transparency makes it difficult for partners or the City to predict or manage these timelines.
4. Restrictions on commercial activity undercut community-based programming. Limits on well-regulated commercial activity make it difficult for community organizations to operate sustainable public space programming, since there are few ways to recoup operating costs. Groups that could otherwise sustain their own programming are instead left dependent on external subsidy or forced to scale back — even as unpermitted commercial vendors operate in the same public spaces with impunity.
5. Neither available concession track fits real-world program needs. The two available tracks fail in opposite directions: short-term concessions are too limited in scope and duration to achieve real impact, while major concessions are so onerous — often requiring ULURP action — that they deter all but the most resourced applicants. There is no middle path suited to the programming most UPMOs need.
6. Rigid rules push organizations toward informal workarounds. The difficulty of navigating concession rules has produced a system of workarounds that undercuts the purpose of the process itself. For example, holiday market operators form multiple LLCs so each can hold a single 29-day concession to operate for the holiday season, and operators adjust site plans slightly each year to qualify for a new short-term concession in the near-equivalent vicinity of the previous year's site.
7. Agency rules and requirements are inconsistent citywide. Every City agency develops its own concession policy, so DOT, Parks, and other agencies apply different standards, insurance requirements, and indemnification language. As UPMOs take on more responsibility across the public realm, it is increasingly common for a single organization to manage adjacent spaces under entirely different sets of rules — as is currently the case in Times Square, 34th Street/Herald Square, and Union Square, where organizations hold contracts with both DOT and Parks. A BID managing a DOT plaza and a conservancy managing a Parks property may be performing the same work in directly adjacent spaces under substantially different contractual terms on liability, indemnification, insurance, and reporting, simply because each agency negotiated its own boilerplate independently.

8. UPMOs must independently negotiate with numerous agencies with no single point of accountability. Organizations managing public space must simultaneously navigate DOT, Parks, SAPO, SBS, LPC, and the relevant Community Board — with no single City official accountable for coordinating outcomes across these agencies or resolving conflicts between their requirements.
9. Insurance and indemnification requirements impose disproportionate costs. UPMOs that manage City-owned public space on the City's behalf must independently purchase and maintain commercial general liability insurance at their own expense. This cost consumes a disproportionate share of operating budgets, particularly for smaller BIDs serving lower-income commercial corridors, and discourages both smaller organizations from taking on new public spaces and larger organizations from expanding programming.
10. DOT's public art review process does not distinguish between established applicants and first-time applicants. Every public art installation proposed for DOT-managed space is subject to a full, undifferentiated 90-day review, regardless of the applicant's demonstrated curatorial history, or status as a contracted partner of the City of New York. Art projects' development timelines not infrequently fall within this 90-day review window, resulting in time-pressured projects or missed opportunities. The review does not currently distinguish between the artistic judgment of an experienced, established partner and that of an unknown applicant, so all projects face the same lengthy, discretionary timeline. Ultimately this means less art projects are advanced through DOT. Groups find alternative permitting pathways or potential projects never get advanced.

II. Landmarks Preservation Commission Constraints on Public Realm Modernization

Landmark designation, and the review processes administered by the Landmarks Preservation Commission (LPC), directly affect the ability of BIDs and other public realm managers to modernize streetscapes and adapt public infrastructure to current conditions and safety needs.

1. Landmarked cobblestone streets face the greatest barriers to modernization, despite being the streets most in need of it. Many of New York City's cobblestone streets were constructed before the introduction of the automobile, yet LPC review makes it most difficult, and often cost-prohibitive, to install basic pedestrian safety and streetscape improvements on these streets. As a result, streets that predate cars are frequently the last streets in the City able to be adapted to accommodate them safely, or to be reconfigured for pedestrian and public realm use.
2. LPC review contributes to substandard and unsafe roadway conditions. Cobblestone streets under landmark designation frequently lack adequate roadway markings, as DOT does not apply standard lane striping to cobblestone surfaces. Where these streets are wider than a single travel lane, the absence of lane markings creates ambiguous and

unsafe conditions for pedestrians, cyclists, and vehicles alike. Landmark rules also complicate efforts to maintain roadways that can safely support the weight and frequency of truck deliveries and other heavy commercial vehicle traffic that these streets carry today.

3. LPC review increases the cost and difficulty of climate-related streetscape improvements. Installing street trees and tree pits — infrastructure widely recognized as critical to urban climate resiliency, stormwater management, and heat mitigation — is more difficult and more expensive on landmarked blocks. This is true even where property owners or other stakeholders are prepared to fund these improvements themselves, meaning that willing private investment in public realm climate infrastructure is frequently deterred by landmarks review requirements, cost of hiring consultants, and the onerous timeline.

III. 311 Service Request Accountability

The City's 311 system is the primary channel through which residents and organizations like MDMA report public realm conditions in need of City response. In its current form, however, the system offers little accountability once a report has been filed.

1. There is no mechanism to reopen or reissue a 311 report when the underlying condition remains untreated. When a City agency closes out a 311 report, the individual who filed it currently has no way to reopen or reissue that same report if the condition was not actually addressed. Instead, they must file an entirely new report, re-entering the same information and restarting the process, even though the underlying issue is not new.
2. Chronic or recurring conditions at a single location cannot be tracked under one report. Individuals experiencing a recurring problem at the same location — a condition that reappears repeatedly at a given address or intersection — have no way to track that issue through a single, ongoing 311 report. They must instead resubmit substantially identical reports each time the condition recurs, generating duplicative records rather than a single trackable history for a chronic location.
3. There is no way to flag a closed report as unresolved for independent verification. When an agency marks a 311 report as closed, there is currently no mechanism for the person who filed it to flag that closure as inaccurate or premature if the underlying condition is still present. As a result, there is no reliable way to trigger a follow-up visit by a manager or inspector to independently verify whether a closed report was, in fact, resolved.

Summary

The issues documented above span three areas of City process: DOT franchise, concession, and permitting administration; Landmarks Preservation Commission review; and 311 service request handling. Each issue is based on MDMA's direct, documented experience managing

public space in the Meatpacking District. Supporting detail and documentation are available on request.

Submitted by:

Jeffrey LeFrancois

Executive Director

Meatpacking District Management Association

A Name

JOE LOPRESTI

A Email

[REDACTED]

Public Comment

This process is completely flawed you made it impossible for me to keep making changes to the language in the COI ABOUT 5 EDITS constantly on the phone with my carrier notarize all docs not knowing where to not notarize 24hr deadlines. JUST CRAZY

Attachment(s)

Drop files here or click to browse

Date Submitted

July 20, 2026 5:00pm

Topic

Unnecessary Bureaucracy X Reporting Requirements X

Charter Related

No

Topic Simplified

Out of Jurisdiction

Subtopic

Random

Show 4 hidden fields

A Name

suzanne ventura

A Email

 Public Comment

Coge testimony:

Good evening.

I am Suzanne Ventura from Greeningfullife

Thank you for this opportunity.

This administration is daring us to hope again.

For nearly a decade I've operated within sustainability across food, fashion, art, hospitality, architecture, infrastructure and policy.

I've attended and documented thousands of panels, workshops and public events, and have learned that many of the best ideas don't come from experts on stage they come from practitioners and community members in the audience who are doing the work every day.

What I've witnessed over and over is not a lack of solutions.
It's a lack of coordination.

Young professionals graduate from world-class sustainability programs and don't know where to plug in.

Small businesses want to make sustainable choices but don't know where to find resources.

Community organizations are solving problems in isolation.

Too often, passionate New Yorkers start from scratch when dozens of organizations already exist that could benefit from their energy and support.

I echo the call from colleague Anna Sacks The Trashwalker to move forward with the Office of Circularity and Resource Coordination.

Not to create another layer in bureaucracy, but to connect the incredible assets we already have.

This office would serve as the mycelium network of the city connecting talent, organizations, businesses, educational institutions, community gardens, reuse centers and policymakers with resources and programs.

It could expand successful programs like Big Reuse and Materials for the Arts into every borough, support circular business practices, establish collective purchasing groups, coordinate resource directories, strengthen pathways from education into impact careers and make it easier for New Yorkers to participate in solutions that already exist.

Waste is not just a sanitation issue.

Circularity is economic development, workforce development, small business development, economic resilience and community health.

New York has no shortage of talent, organizations or ideas.

What we need is cohesive connective tissue.

We've spent decades managing waste. In this next chapter lets rethink our waste as resources.

An Office of Circularity would turn isolated efforts into a coordinated ecosystem and could establish New York as a global leader in the regenerative economy.

To submit testimony:
Nyc.gov/coge

Attachment(s)

Office of Circularity Concept Brief

Working Title
Office of Circularity
A Municipal Framework for Resource Recovery and Redistribution

Purpose

New York has built sophisticated systems to collect, transport and dispose of waste.

It has not yet built comparable systems to recover, inventory and realize the valuable materials before they enter the waste stream.

Construction materials, fixtures, furniture, institutional surplus and commercial vehicles often retain significant economic value at the time of disposal, yet the single municipal entity whose whose primary responsibility is coordinating their recovery and redistribution serves no one.

We present an intentionally practical framework.

Rather than creating another regulatory office, the Office of Circularity would serve as the city's operational backbone for recovering reusable physical materials, coordinating existing organizations and building the infrastructure necessary to move valuable materials back into productive use.

Initial Phase

The proposed focus on four primary material streams:

- Commercial construction and renovation materials
- Municipal surplus
- University material programs
- Commercial furniture and fixtures

The objective is to recover, inventory, store and redistribute these materials through a network of Borough Resource Centers and a citywide Municipal Resource Exchange.

Why This Matters

Office of Circularity Concept Brief.pdf

 Date Submitted

July 20, 2026

5:07pm

 Topic

Unnecessary Bureaucracy ✕

Technology ✕



Real Estate and Development ✕

Miscellaneous ✕

 Charter Related

Yes



 Topic Simplified

Environment



 Subtopic

Office of Circularity

Show 4 hidden fields ▼

Office of Circularity Concept Brief

Working Title:

Office of Circularity

A Municipal Framework for Resource Recovery and Reallocation

Premise

New York has built sophisticated systems to collect, transport and dispose of waste.

It has not yet built comparable systems to recover, inventory and reallocate valuable materials before they enter the waste stream.

Construction materials, fixtures, furniture, institutional surplus and commercial interiors often retain significant economic value at the time of disposal, yet no single municipal entity exists whose primary responsibility is coordinating their recovery and redistribution across sectors.

We present an intentionally practical framework.

Rather than creating another regulatory office, the Office of Circularity would serve as the city's operational backbone for recovering reusable physical materials, coordinating existing organizations and building the infrastructure necessary to move valuable materials back into productive use.

Initial Phase

The proposal focuses on four primary material streams:

- Commercial construction and renovation materials
- Municipal surplus
- University move-out programs
- Commercial furniture and fixtures

The objective is to recover, inventory, store and redistribute these materials through a network of Borough Resource Centers and a citywide Municipal Resource Exchange.

Why This Matters

The Office is designed to:

- Reduce disposal costs by diverting recoverable materials before they enter the waste stream.
- Increase access to materials for nonprofits, schools, artists, affordable housing projects and small businesses.
- Create measurable public value through material recovery, workforce development and economic circulation.
- Support developers and property owners through streamlined logistics, impact reporting and voluntary participation programs.
- Build upon successful existing models such as Materials for the Arts, Big Reuse and other organizations.

Current Direction

The proposal is still under development, and I'm currently working through the governance, implementation, logistics, staffing, public-private partnerships, incentives, and long-term scalability needed to make it successful.

My hope is to develop a practical framework that is both ambitious in vision and realistic in implementation.

If there are individuals you think would strengthen this work—whether from city government, the nonprofit sector, academia, construction, economic development, or circular economy practice—I would be grateful for any introductions.

My goal is to build this collaboratively with the people already doing the work.

Ultimately, I hope this becomes a practical framework that reduces waste while strengthening and connecting the organizations already leading this work. By recovering and redistributing materials where they are needed most, we can reduce waste transport costs, create measurable public value through track-and-trace systems, and share transparent impact through annual reporting.

I welcome any thoughts, questions or introductions you believe would help strengthen the proposal as it evolves. The document is formatted to accept comments.

Looking forward,

Suzanne Ventura

Founder, Greeningfullife

A Name

Jim Tampakis

A Email

Public Comment

Good Day Chair Gaspard and Commissioners,

I am a maritime business owner in Red Hook, Brooklyn that my dad started after the Korean War in 1954. I have been actively involved for the last 50 + years.

I was and am currently on the Brooklyn Marine Terminal Task Force (since its inception) and now on the Brooklyn Marine Terminal Developmental Corp.

We have an opportunity to maximize the use of NYC's 520 miles of waterways and eventually remove many Thousands of trucks off our highways, bridges, tunnels and local streets along with high levels of pollution on a daily basis. This would be better operated by an independent agency that would manage our Ports and Terminals, as in the past.

NYC is currently having deliveries of over 3 million packages being delivered to our 5 boroughs daily. Amazon alone is doing 2.5 million packages daily. This is not including other commodities that can also be accommodated via our waterways. Department of Sanitation has several maritime recycling sites including here in the Gowanus, I see about 10 barges daily being loaded and unloaded from our local site, that accommodate 48 containers per barge. That is approximately 500 trucks in and 500 trucks out daily (1,000 trucks) that we are removing off our streets daily and moved with cleaner Tier 4 diesel tugs. The 8 DSNY sites would bring us to 8,000 trucks daily off our streets. That's just scratching the surface.

We need to create a Blue Highway distribution network with different types of crafts, landing areas, Material handling equipment, throughout the city in order be able to handle various types of commodities. This again would best be achieved by an independent Maritime operation.

The one concept would be to bring in freight from other States (ie. NJ, Penn, Conn, etc) via 20/40ft Sea Container into the BMT and other similar facilities, Breakdown in a sorting facility based on delivery zip code, placed in a standardized bicycle container (new design with tracking features) for easy handling, loading and unloading, delivered via water to different levels of landing areas based on volumes and commodities throughout the city based on zip code, offloaded, rolled onto bike chassis for last mile delivery.

I have spoken to Amazon and they would be interested in taking part of this operation but only after we have taken out all the kinks.

How to pay?

1. Other states charge \$ 0.50 per package as a package delivery surcharge.
2. UPS is already charging a surcharge to certain zip codes in the city.
3. Have following USDOT webpages for more info about Federal grant opportunities that may be of interest.

<https://www.transportation.gov/navigator>

<https://www.transportation.gov/grants/dashboard>

<https://www.maritime.dot.gov/PIDPgrants>

https://www.maritime.dot.gov/grants/marine_highways/marine_highway
<https://www.transportation.gov/BUILDgrants>

We have also been added to Port Infrastructure Development Program distribution list so we can receive periodic program updates.

4. NY State Grants

Advantages!

1. Would ultimately get thousands of heavy polluting trucks off our roadways. The NYC DOT came out with a study that the local trucks delivering are an average age of 16 years of age and heavy polluters.
2. We would relieve thousands of Heavy trucks off our highways, bridges, local streets and infrastructure.
3. Asthma rates would decrease throughout the city to our children in areas with high delivery volumes.
4. Hunts Point has 15,000 trucks in and out on a daily basis and Asthma rates are also ridiculously high.
5. All our warehouses on the BMT, Hunts Point, and other facilities can have solar panels to electrify our new electric tugs and delivery boats.
6. Thousands of new jobs created for the maritime community, operators, repairs, SUNY Maritime, Kings Points, the Harbor School, etc.

Once again, we need an independent maritime agency to create, monitor and operate this type of operation.

Thank you for hearing my points.

Sincerely Yours,
 Jim Tampakis



Attachment(s)

Drop files here or click to browse

Date Submitted

July 20, 2026

5:14pm

Topic

Real Estate and Development ✕

Technology ✕

Budget Issues ✕

Unnecessary Bureaucracy ✕

Enforcement ✕

Miscellaneous ✕

Charter Related

Yes

☑ Topic Simplified

Government Operations

▼

≡ Subtopic

Maritime waterfront

Show 4 hidden fields ▼

A Name

Dileep Saksena

A Email

[REDACTED]

Public Comment

I believe that independent voters should have the ability to vote in the primaries without regard to party affiliation.

Attachment(s)

Drop files here or click to browse

Date Submitted

July 20, 2026 6:23pm

Topic

Open Primaries X

Charter Related

Yes

Topic Simplified

Elections

Subtopic

Open primaries

Show 4 hidden fields

A Name

Montoya Clemmons

A Email

 Public Comment

The purpose of having a phone or email conversation with high ranking NYC executives is the public expects professionalism to take notes, listen and read thoroughly carefully crafted comments and fulfill timeline expectations when provided to that same public. I have lost count speaking with Deputy Commissioners, Chief Officers, and regular rank and file while repeatedly encountering baton passing where I as the public with a serious issue am required to restate my points over and over and over again only for at the end of day, month, year, or decade, some so called investigation summary that defies logic, credibility and transparency.

What is worse is being a one party consent state and these actions are done on recorded lines and visible on servers of both the public and these officials. How can that be considered efficient government that truly wants to earn the trust and welcome the feedback of the people?

And this is not just one Agency or two, it is from as high as the Mayor's Office and big-time agencies like DHS and OLR and on and on. But the recorded quote from an intern at the Office of the Public Advocate summed it up best in 2019 about HRA, if you are looking for an apology you will be waiting in line behind maybe a million New Yorkers. HRA is notorious nationwide if not internationally for giving wrong info and bad behavior.

So if that behavior has been tolerated this long, how does this COGE and the Mayor expect to clean the slate when the problem is from within amongst people like those Deputy Commissioners above? You ought to share this post to the Mayor because my attempt to address something wrongly done 8 years ago just got flagged and sent to a federal official with more false and omitted info imaginable yet I have hundreds of emails and recorded conversations proving I was clear, concise and complete yet does that experience sound like working better for New Yorkers - especially being it came from the same executive bragging on a recorded line that he runs one of the largest agencies in the city like he is top dog?

 Attachment(s) Drop files here or click to browse

 Date Submitted

July 20, 2026

10:30pm

 Topic

Unnecessary Bureaucracy ✕

Enforcement ✕



Support Oversight Agencies ✕

Reporting Requirements ✕

 Charter Related

No



 Topic Simplified

Feedback



 Subtopic

Government responsiveness

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A Name

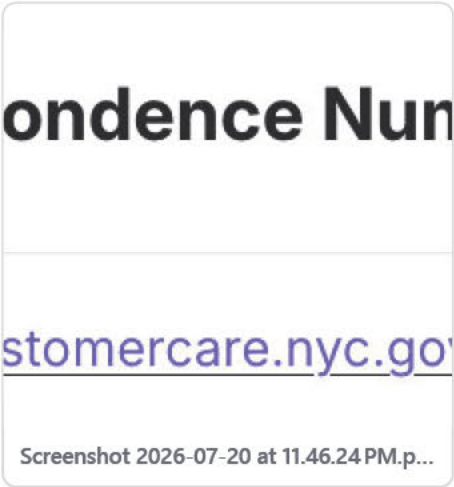
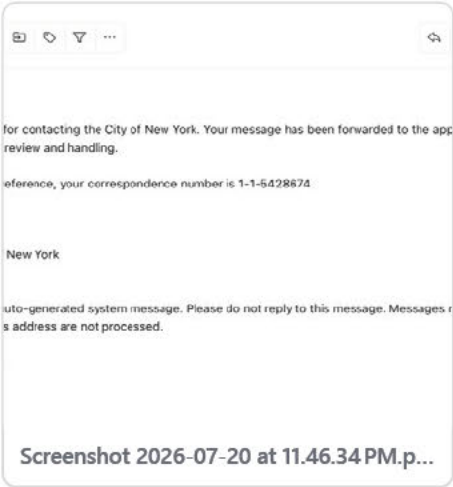
Montoya Clemmons

A Email

 Public Comment

Observe the attached file, the customary 1-1-XXXXXXX number received automatically each time the public reaches any agency - Mayor's Office, DHS, et al. Unlike 311 where the public can go to the website or call 311 and get a status update about, if you try to give that 1 1 number to any agency, you will be blasted to the Moon as if you are dumber than a box of rocks. That's not one of our case numbers or that is case number not a reference number, with attitude and raised voices again treating the public like dirt. I have filled out one of these forms at least 100 times since 2018. How come not my success rate in getting solved problems but just an answer rate is between 1 and 5 percent? When I definitely filled out the required email field? Where do those emails go? Even FOIL requests about these came back a blacker hole than the Black Hole. What does COGE expect to get people to trust the government and engage when experiences like mine is the norm yet we see on the news and the internet the well-connected and privileged get front and center with not Deputy Commissioners, the top of the food chain right away. How do you expect to change the system when I have a recorded quote from the last Special Counsel to the Mayor that not only suggested but stated along the lines of what COGE is slated to do now. But did she? Even when she said at first meeting she was a straight shooter? All talk and no substance. Which again, why not get this writing in front of the Mayor and people in his inner circle and I can play those comments from the cloud to demonstrate why I am not confident that this will work either. I have been scammed too many times only to see the few get help while the many get shafted.

Attachment(s)



Date Submitted

July 20, 2026

11:47pm

Topic

Unnecessary Bureaucracy X

Reporting Requirements X

Support Oversight Agencies X

Miscellaneous X

Charter Related

No

Topic Simplified

Feedback

Subtopic

Government responsiveness

Show 4 hidden fields



Thank you for contacting the City of New York. Your message has been forwarded to the appropriate agency for review and handling.

For future reference, your correspondence number is [REDACTED]

Sincerely,

The City of New York

This is an auto-generated system message. Please do not reply to this message. Messages received through this address are not processed.

Thank you.

Your City of New York Correspondence Number is

[REDACTED]

From



[REDACTED]



11:25 PM



A Name

Schley Franklin

A Email

 Public Comment

The way it was taught to me in school, voting sounded very simple. In November you go to a designated place where by voting you choose someone you want to act on your behalf. This person will be empowered to make decisions for you, that affect your life, for a period of years. If after this period of years you are dissatisfied with this persons decision you repeat the process and try and select someone else

But it turns out that it is not this simple. Apparently, in order for my vote to be more effective or to improve my chances that my choice appears on the ballot at all in November I must vote before that. I have to vote before the vote.

But in order to cast this first vote I must join a group called a party. There may be more than one party, but I can only join one. My choices are limited to those in that party, whichever one it is. If no one in my party appeals to me I have two options. I can leave my party and join another party and vote for someone in that party, assuming there is someone there to my liking. Or I can remain where I am and hope that the person in the other party, that I like, is on the ballot in November. I can do nothing to improve this persons chances of being on the ballot. Either way this party system has restricted my choices. In my view It has decreased my democracy. I have to pass through one of these checkpoints to choose my representation.

When I first accepted the fact that I had to choose a party, my choice was based on things I heard as a youth. Adults around me said of one party in particular, "They don't care about folks like us. We don't vote for them". When I reached voting age I had heard enough of the rhetoric of both parties that I agreed with my elders chose the party of my parents.

But over time my party changed. They seemed to care less and less "about folks like us". Its' actions became more and more like the other party. In effect they were not that different. Eventually I got fed up and left the party and registered as an Independent.

But this puts me in the position of having to let the parties choose who I see on the ballot in November. I have to choose from what is left after the parties make their decision, making this process even less democratic for me.

If independents can vote in either parties primary this gives us the ability to express our preference for a candidate wherever he or she might be politically. It returns to us a small part of the democracy that the party system took away.

I also believe that if a large enough number of Independents make their likes and dislikes known to the parties through their votes then both parties might be inclined to adjust their policies and platforms so that they might to a greater degree "care about folks like us"

Lastly, I am told that these parties receive taxpayer funding. As a taxpayer I am paying for them. If I pay I for the party I should be allowed to attend party.

Two hundred and fifty years ago that sort of thing helped spark a revolution. The slogan was "taxation without representation is tyranny". Could I have some of the democracy that the party system took from me back?

Thank you for your attention:

Schley Franklin



Attachment(s)

Drop files here or click to browse

Date Submitted

July 21, 2026 8:30am

Topic

Open Primaries

Charter Related

Yes

Topic Simplified

Elections

Subtopic

Open primaries

Show 4 hidden fields

A Name

Jessica Murray

A Email

 Public Comment

Comments at past COGE meetings about streamlining street redesigns emphasized the layers of approvals that have slowed progress and wasted city resources. I agree that too much red tape is holding up these projects. But police and firefighters often abuse parking privileges for their personal vehicles and park on sidewalks and in bike lanes, so they may have their own motivations for opposing street redesigns. Some small businesses also think parking brings in customers, but the opposite is true; bus priority and bike lanes translate to more business.

I have dedicated more than a decade to research and advocacy about accessibility in New York City's transportation environments. My dissertation research showed that many accessibility problems are *virtually invisible* to nondisabled people because they don't personally impact them. Disabled people have a very particular type of expertise *because of their disabilities* that should not be ignored. For this reason, I recommend that MOPD's review of street redesigns be retained in the major street redesign process.

For example, consider how some news outlets try to paint people with disabilities as hysterical for being worried about crossing active bike lanes to reach floating bus islands. The fact is that more can and should be done to encourage cyclists to be aware of pedestrians crossing at mid-block crossing points and slow down because pedestrians can't always see them coming. Guidelines suggest both "jagged teeth" pavement markings and signage, which is a common sense solution that would also reduce overall crashes between cyclists and pedestrians. The scale of NYC's streetscape often means that incorrectly installed infrastructure remains that way for years. There are many other things DOT can and should do better, and there should be an ongoing dialogue between MOPD and DOT.

Attachment(s)



bus-island.jpg

Date Submitted

July 21, 2026

8:32am

Topic

Street Redesigns X

Unnecessary Bureaucracy X

Enforcement X

Tenant Protection X



Charter Related

Yes



Topic Simplified

Streets



Subtopic

MOPD/DOT collaboration

Show 4 hidden fields





LEFT LANE
MUST
TURN LEFT

NO LEFT TURN

LEFT LANE
MUST
TURN LEFT

A Name

Edwin Booth

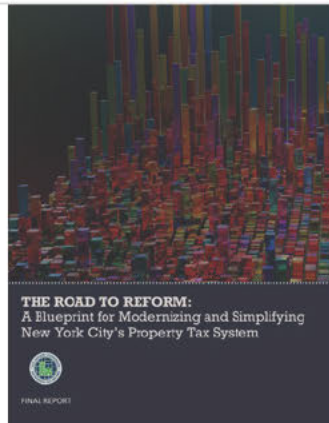
A Email



Public Comment

I encourage city and state leaders to address the unfairness and inequities in the current NYC property tax system by implementing the reforms proposed by the NYC Advisory Commission on Property Tax reform (https://www.nyc.gov/site/propertytaxreform/report/final_report.page). Simplifying how property taxes are calculated and creating a system that treats homes, condos, co-ops and multifamily rentals more equally will streamline the collection process and resolve the endless litigation and appeals the current system generates saving all of us time and energy we could be using toward more productive ends!

Attachment(s)



final report.pdf

Date Submitted

July 21, 2026

9:40am

Topic

Real Estate and Development X

Unnecessary Bureaucracy X



Budget Issues X

Charter Related

Yes



Topic Simplified

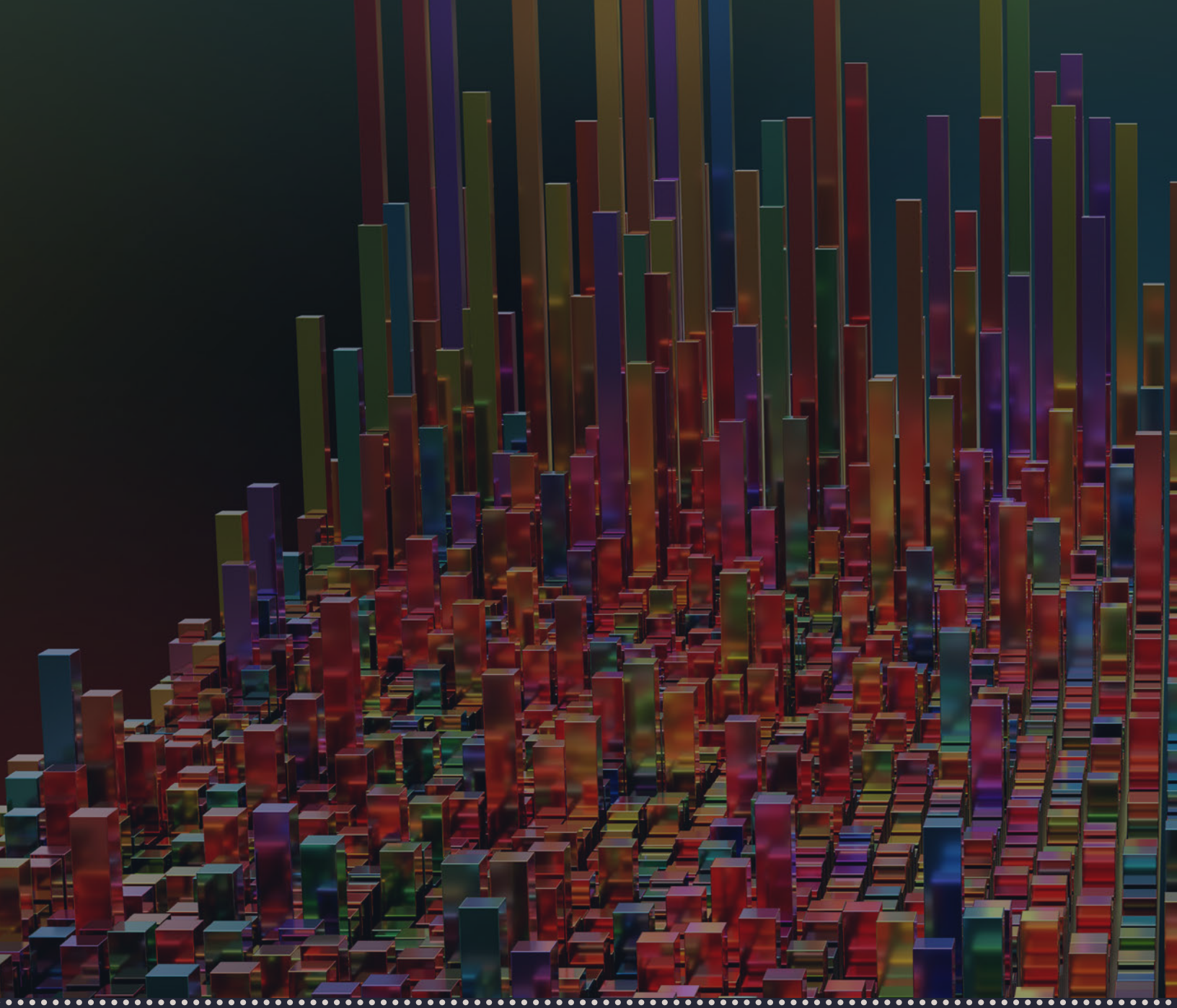
Cost of living



 Subtopic

Property tax reform

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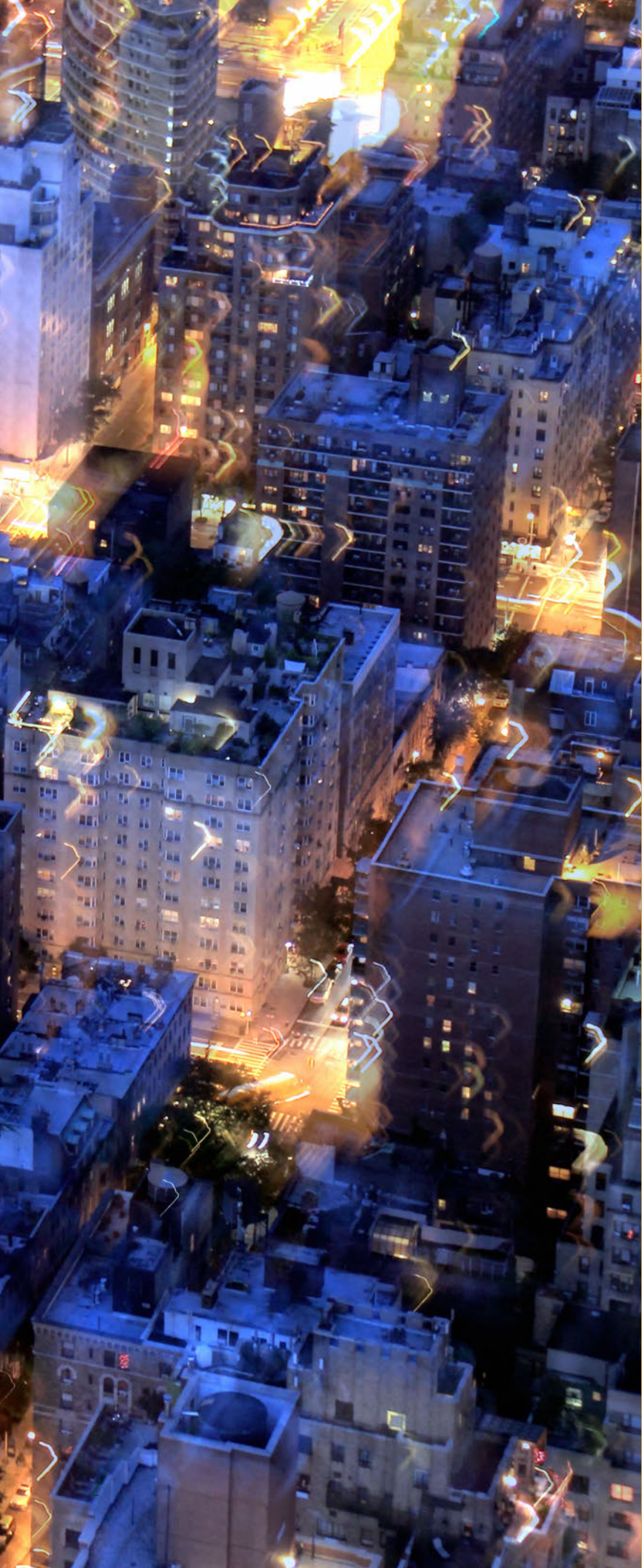


THE ROAD TO REFORM:

A Blueprint for Modernizing and Simplifying New York City's Property Tax System



FINAL REPORT

An aerial night photograph of a dense urban area, likely New York City, showing numerous high-rise buildings with illuminated windows. Overlaid on the image are numerous bright, colorful light trails in yellow, orange, and red, suggesting long-exposure photography of city lights or traffic. The trails create a sense of movement and energy across the cityscape.

“While New York City boasts innumerable characteristics of a vibrant metropolis, a fair, simple, and transparent property tax system is not among them.”



Dear Mayor de Blasio and Speaker Johnson:

On behalf of the members of the New York City Advisory Commission on Property Tax Reform, I am pleased to transmit this final report on reforming New York City's property tax system. Real property tax reform is a complex and not easy subject to undertake. Carrying out this reform effort and holding public hearings through the COVID-19 pandemic added additional unforeseen obstacles.

The Commission was proud to release a preliminary report on January 31, 2020 with 10 initial recommendations that, if enacted, would constitute the most significant reforms to the current property tax system since its inception 40 years ago. After the Commission released the preliminary report, we were poised to immediately continue our work. A hearing in Staten Island was scheduled for March 12, 2020, to solicit feedback on the 10 initial recommendations, hearings in other boroughs were being scheduled, and further modeling was underway for the Commission's consideration. The notion that our work would be interrupted by a once-in-a-century pandemic was not contemplated in our workplan, so when it became necessary to cancel the Staten Island hearing and pause our deliberations, our momentum was naturally interrupted.

We are glad that we were able to continue the work we started and deliver this final report that will hopefully be a resource to you and your successors, other policymakers, the general public, and to all stakeholders who want to see a fair, equitable and transparent property tax system.

The Commission resumed its work in the Spring of 2021, holding another five public hearings and meeting regularly to discuss and analyze data and modeling. The Commission's work in the past several months was to refine its initial recommendations to meet the mandate you set forth to evaluate the existing property tax system with the goal of issuing recommendations to make the system "simpler, clearer, and fairer, while ensuring there is no reduction in revenue used to fund essential City services." We believe this final report accomplishes the mandate with which we have been charged.

I want to express my deep gratitude to members of the Commission who voluntarily devoted countless hours to the effort and participated with vigor, creativity, and intellect. I also want to acknowledge the team of dedicated and talented expert staff who provided detailed information and analysis without which the Commission could not complete its work.

This project could not have been completed without the staff leadership provided by Sherif Soliman who began the effort as Senior Advisor to the First Deputy Mayor and completed it as he took on the additional role of Finance Commissioner for the City of New York. On behalf of the entire Commission and its staff, I thank him for his service.

Sincerely,

Marc V. Shaw
Chairperson

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Executive Summary



EXECUTIVE SUMMARY

Opaque. Arcane. Inequitable.

While New York City boasts innumerable characteristics of a vibrant metropolis, a fair, simple, and transparent property tax system is not among them.

Since the current property tax system was enacted in 1981, it has been overly complex and difficult to understand. Despite significant changes in the landscape over the past 40 years, from the sharp increase in coop and condo conversions in the 1980s to the reshaping of the west side of Manhattan with the development of Hudson Yards over the last decade, a cohesive strategy for changing the property tax system has been too elusive. A collection of exemptions and abatements enacted over the years, such as the coop-condo tax abatement which sought to mitigate tax burdens for coop and condo owners relative to 1-3 family homeowners, has attempted to remedy inequalities piecemeal, but problems persist.

New York City's storied history is laden with powerful examples of its preeminence and its ability to tackle tough problems. In keeping with this tradition, the New York City Advisory Commission on Property Tax Reform (the Commission) established by Mayor Bill de Blasio and City Council Speaker Corey Johnson in 2018 endeavored to make the property tax system simpler, clearer, and fairer. The Commission released a preliminary report on January 31, 2020 that included 10 initial recommendations for property tax reform which, taken together, would constitute the most significant reform to the City's property tax system since 1981. The Commission's work was disrupted by the COVID-19 pandemic, but after a delay for more than a year, the Commission reactivated the work it had begun in 2018—to modernize the current property tax system of 1.1 million parcels valued at \$1.3 trillion.

Before the Commission's work was disrupted by the pandemic, the Commission was set to hold an

additional five public hearings (the Commission had conducted eight public hearings in 2018-2019) to solicit the public's input on the 10 recommendations in its preliminary report and to further develop and refine its recommendations in a final report.

The Commission conducted remotely the additional five public hearings across the City from May 11, 2021 to June 16, 2021. The public feedback received at the hearings and via written testimony, including from elected officials, reinforced much of the criticisms of the system that had been made during the first set of hearings: 1-3 family homes, coops and condos should be subject to the same rules for valuation but are not; differences in Effective Tax Rates (ETR, defined as tax per \$100 of sales-based market value¹) among neighborhoods are too wide; and, the system is too difficult to understand. The second set of hearings also included testimony on the proposed structural changes to the system, which proved to be instructive for the Commission's deliberations and aided in the refinement of the recommendations in this final report. Hearing videos can be found at <https://www1.nyc.gov/site/propertytaxreform/hearings-meetings/hearings-meetings.page>; the Introductory Section of this report includes highlights of the public feedback received at the hearings.

From the outset, the Commission's work has been guided by a set of basic principles—any property tax system should be fair, simple, and transparent; similar properties should be taxed similarly; and owner relief programs should be expanded in the interests of affordability. The Commission's general approach was to strip the system of the features that lead to structural inequalities, reconstruct the system to align with these basic principles, and then layer on owner relief programs to help ensure low- and moderate-income owners have affordable tax bills and primary residents are not displaced from neighborhoods that they have called home.

¹ ETR is a standard tool used to compare tax burden across properties.

The 10 recommendations in the preliminary report would make the system more equitable and understandable by:

- **Creating a new tax class for small residential property owners: 1-3 family homes, condos, coops, and 4-10 unit rental buildings, ensuring that rules are applied uniformly regardless of property type;**
- **Valuing property in this new residential class based on sales-based market value, thereby ending the statutory requirement to value coops and condos based on comparable rental buildings;**
- **Ending fractional assessments which differ by property class and confuse property owners;**
- **Removing assessed value (AV) growth caps, widely recognized as one of the primary drivers of inequity, and phasing in market value changes over five years instead;**
- **Creating targeted owner relief programs—a partial homestead exemption and a circuit breaker; and**
- **Replacing the complicated class shares system with a simple, more transparent system where individual tax class rates are fixed for five-year periods, unless deliberately changed by the City Council and the Mayor. If deliberately changed, all class rates would change proportionally.**

At the same time, the Commission recommends that the coop-condo tax abatement be eliminated, since the inequities between 1-3 family homes and coops and condos are addressed through the recommended structural changes. Other personal exemption programs should be continued².

The thrust of the recommended changes in the preliminary report would make the system simpler, fairer, and transparent since 1-3 family homes, coops, condos, and small rentals would be in the same tax class, valued using the same methodology, and treated

the same way with respect to market value changes. The removal of fractional assessments would make it much easier for taxpayers to understand their bills. These structural changes would redistribute approximately \$1.8 billion of the tax burden within the new residential class without changing the total levy generated by the property types in the new class (for Fiscal Year 2021) or altering the tax burden of other property classes. The re-distributive impact within the new residential class is a significant change, making New York City's property tax fairer and easier to understand.

The Commission decided to include small rentals in the new residential class because there are enough of them to base assessments on comparable sales, like the rest of the class. In contrast, from an ownership perspective, large rentals (more than 10 units) are akin to other income-producing commercial properties, and as such are valued and taxed by the same approach as class 4 commercial parcels. Therefore, the Commission does not recommend their inclusion in the new residential class.

In addition, the targeted owner relief programs would make the system fairer by helping low- and moderate-income primary residents better afford their tax bills. The programs would also reward primary resident ownership as an important contributor to the stability of neighborhoods.

Upon the conclusion of the public hearings, Commission members met regularly to review the feedback from the public and analyze additional modeling with the goal of refining the recommendations. The Commission reviewed several models and determined that relying on structural changes alone would mean applying a blunt instrument to change a complex, interrelated system that needs tailor-made solutions. The Commission concluded that successful and far-reaching reform requires that horizontal equity—the principle that properties of similar value should be taxed similarly—should be tempered given the diversity and complexity of New York's residential market. Specifically, the Commission recognized that the ability-to-pay principle has been

² Current personal exemption programs include Senior Citizen Homeowner Exemption (SCHE), Senior Citizen Rent Increase Exemption (SCRIE), Disabled Person Rent Increase Exemption (DRIE), Veterans Exemption, Disabled Homeowner Exemption, Physically Disabled Crime Victim Exemption, Clergy Exemption & School Tax Relief (STAR).

the longstanding foundation for tax exemptions and abatements for particular populations, such as the Senior Citizen Homeowners Exemption and the Disabled Homeowners Exemption.

The Commission has chosen to present options—choices and alternatives (some complementary)—in order to generate a wide discussion and policy debate over property tax reform. While options may differ, they all share a common purpose: they would make ETRs more equitable, reverse the regressivity seen in condo and coop valuations, and create a more durable model where inequities caused by assessed value growth caps are eliminated.

The following options for targeted owner relief are presented for consideration by City and State officials, community and advocacy groups, industry stakeholders, and all members of the general public who have a stake in ensuring New York City has a fair and understandable property tax system.

Targeted Owner Relief Programs

The new residential class proposed by the Commission is comprised of approximately 1.36 million properties, including individual coop units, with an approximate sales-based market value of \$1.45 trillion. The composition of the new residential class, in and of itself, represents a dramatic reshaping of the residential landscape for purposes of property taxation in New York City. Providing meaningful relief to primary resident owners is costly as inequalities have built up over a number of years. Relief programs, even targeted ones, are expensive; trying to address them has been a critical part of the Commission’s work.

The Commission recommended a partial homestead exemption in its preliminary report that would reward owners who use their property as their primary residence. The Commission presents here two versions of this partial exemption—a flat rate partial homestead exemption and a graduated marginal rate partial exemption—to illustrate different possibilities. Either could be adopted.

1. Flat Rate Partial Homestead Exemption or Graduated Marginal Rate Partial Exemption
- A. Flat Rate: A flat rate partial homestead exemption of 20 percent of sales-based market value would be available to primary residents with income less than \$500,000; the exemption gradually phases out beginning at \$375,000. For primary residents with income less than \$375,000, the 20 percent exemption would remain unchanged. However, as incomes increase above \$375,000, the exemption percentage decreases as shown in Table 1, below.

Table 1

20% Flat Rate Exemption	
Income	Exemption Benefit Percentage
≤ \$375,000	20%
\$400,000	16%
\$425,000	12%
\$450,000	8%
\$475,000	4%
\$500,000	0%

The flat rate exemption of 20 percent is available to eligible primary resident owners regardless of sales-based market value. Since it is a fixed percentage, higher-valued parcels will receive a higher dollar benefit. As shown in Example 1, a homeowner with a \$400,000 income would receive a 16 percent partial exemption. Since the property’s value is \$2,500,000, the exempt value would be \$400,000.

Example 1

20% Flat Rate Exemption			
Income	Sales-Based Market Value	Exemption Benefit Percentage	Exempt Value
\$100,000	\$400,000	20%	\$80,000
\$100,000	\$800,000	20%	\$160,000
\$400,000	\$1,000,000	16%	\$160,000
\$400,000	\$2,500,000	16%	\$400,000
\$500,000	\$2,500,000	0%	\$0

Owner-occupied units of small rental buildings would qualify for a prorated exemption based on the number of units in such buildings.

- B. Graduated Marginal Rate:** A graduated marginal rate partial exemption applies a variable exemption percentage of up to 30 percent, depending on a parcel's sales-based market value. Like the flat rate partial exemption, the benefit is available to primary residents with income less than \$500,000; the exemption gradually phases out beginning at \$375,000 (using the same method to calculate the benefit reduction in the phase-out range as used in the flat rate exemption). Unlike the flat rate partial exemption, the exemption benefit percentage for lower-valued parcels is higher than that for higher-valued parcels.

As shown in Table 2, the marginal exemption benefit percentage declines as sales-based market value increases. For example, the maximum exempt value a primary resident owner of a \$1 million home could receive is \$250,000 based on a 30 percent exemption for the first \$500,000 in value (\$150,000), and a 20 percent exemption for the remaining \$500,000 in value (\$100,000). There is no exemption benefit for any sales-based market value over \$5 million; therefore, the maximum benefit an eligible property owner can receive is \$525,000.

Table 2: Example of The Graduated Marginal Rate Exemption Structure

For the Portion of Sales-Based Market Value Between	Primary Resident with Income <\$500K	
	Marginal Percent Exempt	Maximum Exempt Value
\$0-\$500K	30%	\$150,000
\$500K-\$1M	20%	\$250,000
\$1M-\$2.5M	10%	\$400,000
\$2.5M-\$5.0M	5%	\$525,000
\$5M or More	0%	\$525,000

Notes: Marginal exemption percentage in each row applies to all value above the previous exemption percentage category, up to the value in the row. Sales-based market value in excess of \$5M is 0% exempt.

Once the owner's income is evaluated, the correct exemption percentage would be computed based on the parcel's sales-based market value. As shown in Example 2, an owner with income of \$100,000 would receive the unreduced exemption benefit of \$120,000 in exempt value on a property with a sales-based market value of \$400,000 or \$210,000 in exempt value on a property with a sales-based market value of \$800,000. However, the owner of a \$1 million property with \$400,000 in income would see a 6 percentage point benefit reduction for the first \$500,000 in market value and a 4 percentage point benefit reduction for the remaining \$500,000 in market value.

Example 2

While the features of this partial homestead exemption introduce another layer of complexity in a system that the Commission is trying to simplify, it is progressive since it supports deeper benefits for lower-valued parcels.

30% Graduated Marginal Rate Exemption			
Income	Sales-Based Market Value	Exemption Benefit Percentage	Exempt Value
\$100,000	\$400,000	30%	\$120,000
\$100,000	\$800,000	30% of first \$500K, 20% of additional \$300K	\$210,000
\$400,000	\$1,000,000	24% of first \$500K, 16% of additional \$500K	\$200,000
\$400,000	\$2,500,000	24% of first \$500K, 16% of next \$500K and 8% of remaining \$1.5M	\$320,000
\$500,000	\$2,500,000	0%	\$0

Like the flat rate partial exemption, owner-occupied units of small rental buildings would qualify for a prorated exemption based on the number of units in such buildings.

2. Circuit Breaker

Property tax circuit breakers address the problem of affordability. They are common across the country.

Several options exist on how to design them with levers such as tax-to-income ratio, benefit percentage, and the income threshold at which primary resident owners would qualify. Some circuit breakers are implemented through the property tax system while others may take the form of a credit against personal income taxes. Last year, as part of the enacted state budget, the New York State Legislature enacted a circuit breaker as a credit against personal income taxes.

The Commission is recommending a circuit breaker, implemented through the property tax system, because even after applying the partial homestead exemption (flat or graduated), property owners may still be facing unaffordable tax bills relative to their income. The circuit breaker presented here provides an additional tax reduction for primary residents with incomes below \$90,550³. The benefit gradually phases out beginning at \$58,000. If a primary resident owner's property tax bill, after including the partial homestead exemption and any other existing exemptions, exceeds 10 percent of their income, the owner is eligible for the circuit breaker. For incomes below \$58,000, the benefit is 100 percent of the tax above the property-tax-to-income threshold of 10 percent, up to \$10,000. For incomes above \$58,000, the benefit percentage would be reduced according to the schedule in Table 3.

Table 3

Circuit Breaker	
Income	Benefit Percentage*
≤ \$58,000	100%
\$65,000	78%
\$70,000	63%
\$75,000	48%
\$80,000	32%
\$85,000	17%
\$90,550	0%

*Note: Percent of tax above property tax to income threshold eligible for the circuit breaker

The Commission believes that the elements of this circuit breaker would meaningfully alleviate the tax burden for eligible primary resident owners. Example 3 illustrates the benefits that would be provided to homeowners at certain income levels. For example, a primary resident owner with an income of \$75,000 would be eligible for a circuit breaker equal to 48 percent of their property taxes exceeding the tax-to-income threshold of 10 percent, up to the maximum benefit of \$10,000.

Example 3

Circuit Breaker				
Income	Tax Bill After Reform	Tax Amount Over 10% of Income	Benefit Percentage	Circuit Breaker Value
\$30,000	\$5,000	\$2,000	100%	\$2,000
\$50,000	\$8,000	\$3,000	100%	\$3,000
\$75,000	\$10,000	\$2,500	48%	\$1,194

These relief programs need to be funded and any enhancements to the programs' design carry an additional cost. Regardless of what the ultimate design might be, the Commission's mandate of revenue neutrality means that reform proposals must be funded so there is no reduction in revenue used to fund City services. Potential revenue sources are covered in the following section.

³ The \$90,550 threshold was chosen as it is the FY21 income limit for enhanced School Tax Relief (STAR). In FY22, the enhanced STAR limit is \$92,000. Enhanced STAR is for primary resident owners where one owner is over 65, with income under the stated threshold.

Funding Targeted Owner Relief Programs

The Commission examined different funding sources for the primary resident owner relief programs in order to maintain the Commission's revenue neutrality mandate. Various options exist and the ultimate need will depend on the final approach that is adopted. The Commission highlights potential funding approaches for policymakers to evaluate and potentially consider. The funding options are not mutually exclusive – a hybrid funding approach could be applied to generate the necessary revenue to fully fund relief.

1. Fund relief by calibrating the tax rate for the new residential class

Property taxation under the proposed reforms would be significantly different from today's system. One of the most common concerns expressed during the public hearings was the misperception that elimination of fractional assessments would mean that today's tax rate would be applied to a property's full market value and lead to large property tax increases. However, with relief the tax rate needed to provide current revenue would be lower, since it would be levied on a much larger tax base (full market value).

For example, Fiscal Year 2021 tax rates for class 1 and class 2 properties of 21.045 percent and 12.267 percent, respectively, would not be the tax rates used in the new system because the structural reforms are expanding the market value of properties in the new residential class and, with the elimination of fractional assessments, the taxable base. With the larger taxable base, a lower tax rate achieves revenue neutrality.

The Commission's models estimate a revenue neutral tax rate of 0.814 percent, prior to implementation of the recommended homeowner relief programs.

The partial homestead exemption and circuit breaker could be funded directly through the tax rate. This would require adjusting the 0.814 percent tax rate to achieve the revenue neutrality mandate given the desired combination of relief programs, i.e., flat rate homestead exemption and circuit breaker

or graduated marginal rate exemption and circuit breaker. The targeted primary resident relief would more than offset the tax impact of a higher tax rate, resulting in lower ETRs for most primary residents than without such relief. This rate adjustment could also be applied across the entire system.

2. Fund relief with new revenue sources

The generation of new revenue to fund relief could come from various sources – some ideas have been proposed in the past and are pending in the State Legislature, while other ideas were raised during the public hearings. Commission members recommend considering a diverse set of options to fund relief, options that would either fully fund relief or generate enough funding when paired with a recalibrated tax rate to achieve the same result. The Commission reviewed different funding sources that all require additional legal, economic and policy evaluation, in particular given the ongoing concerns regarding the COVID-19 pandemic and the recovery efforts underway.

Some Commission members support State legislation that would increase property taxes for properties with a market value exceeding \$5 million which are not primary resident owner occupied⁴. Such legislation would apply new rates on the marginal value over bracket thresholds defined in the legislation for 1-3 family homes, coops, and condos.

Some Commission members want to explore a public safety fee to help support specifically the provision of police and fire protection. Their argument is based on the concern that fully exempt private parcels account for 20 percent of the total billable assessed value. Therefore, the remaining taxpayers are responsible for all police and fire protection in New York City. By imposing a fee on all or a select group of these properties in the City, such a new revenue source could be used to offset a rate increase. The Commission recommends a review of the legal, economic and policy considerations associated with the imposition of such a fee, including an impact analysis of the fiscal consequences and any hardship that the fee would impose. The findings of the analysis will help inform both the

⁴ Senate Bill S44 and Assembly Bill A4540, introduced in the 2019-2020 regular session, use sales-based market values for 1-3 family, condos, and coops to determine the pied-a-terre surcharge for eligible properties. More recent versions of the bill specify using assessed value thresholds for condos and coops since they are not currently valued via a comparable sales model.

future determination of the universe of parcels⁵ to which the fee would apply, and the extent to which exempt parcels could absorb the fee.

Renter Issues

Commission members felt it was important to understand the degree to which landlords pass on the property tax, a cost of operating a building, through their rents. This is an obvious concern in New York City where rental housing is a major source of shelter and studies have indicated high rental burdens.

The Commission convened expert panels in 2018 and 2019 to hear testimony about the existence of empirical data and analysis, or lack thereof, that would provide insight into how much of the property tax may be included in an average tenant's rent. Expert testimony received at the hearings covered issues such as the percentage of property tax included in rent, whether the amount of property tax included in rent depends on the size of rental properties and rental market conditions, and how income tax-based renter circuit breakers can be structured. Unfortunately, the testimony did not reveal conclusive evidence regarding the degree of the property tax borne by renters.

Importantly, renters do not pay the property tax directly, so there is no mechanism through the property tax to provide them relief. Those jurisdictions that provide renters tax relief generally do so through the personal income tax. Further, there is no guarantee that any relief provided directly to renters would prevent landlords from increasing rents.

The Commission knows that many low- and moderate-income renters in New York City need relief, a need that was intensified for some by the pandemic. The Commission does not believe that the property tax system can or should provide relief. Rather, the mechanism for providing rental relief should be through a personal income tax credit, as is done in most other jurisdictions, and through other types of rent affordability programs. Identifying a funding source for providing such relief is a matter for policymakers to evaluate.

Proposed Replacement of the Class Share System

Each year the total tax levy is apportioned to each of the four classes via the class share system, which is a convoluted and opaque process that leads to inefficiencies. The class share system is annually updated to reflect relative market value changes from the base year, 1990, to the current year.

To add to the opaqueness, the market values used are determined by New York State Office of Real Property Tax Services (ORPTS), rather than by the Department of Finance. There is also an additional constraint, as mandated in New York State's Real Property Tax law, that the class share in any given year cannot grow by more than the statutory cap of 5 percent from the prior year.

Currently, via the class share system, individual class tax rates change year-to-year despite the citywide average tax rate being held constant since 2009. However, the individual class tax rates are generally not available until the City adopts its budget, meaning that the rates are generally not available in time for the first set of tax bills of any fiscal year. This timing requires constant mid-year tax bill adjustments. These changes are both unpredictable and difficult to explain to taxpayers. Given the issues highlighted above, it is clear that the class share system is an esoteric way for apportioning the total property tax levy to each of the four tax classes. The system is understood by very few, and has created inefficient dynamics that were not likely the intent of the original legislation. It would be remiss of the Commission to recommend structural changes to how parcels are valued and taxed without reviewing how tax class levies are determined and providing a proposal to make the determination of tax rates simple, transparent, and understandable to legislators and taxpayers alike.

The Commission views that the current conceptual underpinning of tying the tax classes together should be maintained. However, rather than using the complex and opaque class shares system to do this, the relationship should rest on a simple fixed ratio.

⁵ Department of Finance Annual Real Property Tax Report <https://www1.nyc.gov/site/finance/taxes/property-reports/property-reports-annual-property-tax.page>.

In the first year of the transition to the new system, the tax rates should be set so that the share of total levy paid by properties in each of the newly reconfigured classes remains the same as the last year under the current system. Then, the rates would be fixed from year to year for five-year periods. The City would have direct control over the tax rates and would be able to make a deliberate policy decision to adjust them. However, any rate changes would have to be applied to all classes proportionately. For example, if the City decided to lower the tax rates by 10 percent, then all classes would see their rate lowered by 10 percent.

This replacement system would make the tax rate setting process clearer, straightforward, and much more predictable.

Additionally, the Commission recommends that every five years, the City should conduct a sales ratio study in order to review the ETRs among the four classes and adjust the ratios among the class rates as needed. Since changes in the relationship of ETRs among the classes may occur from intentional policy decisions to provide tax relief to certain properties, this adjustment should be focused on drift that stems from unintentional sources, such as varying valuation methods capturing changing shares of actual sales prices among tax classes.

Treatment of Large Rentals, Utility and Commercial Properties

Large rentals, utility, and commercial properties generate almost two-thirds of the property tax levy. In its preliminary report, the Commission recommended continuing to value large rental, utility and commercial properties based on current use, which involves valuing these properties by direct capitalization of current net operating income using DOF capitalization. The Commission, after continued review, retains its preliminary recommendation.

Additionally, the value of commercial space may be in flux due to changes in the market unleashed by the pandemic. The long-term impact of teleworking on the office, retail, and hotel sectors has yet to be

determined. Analysis of the impact of the pandemic on these properties needs to be studied, so it would be premature to consider any changes to the taxation of these sectors at this time.

While these parcels are not valued based upon sales, the current valuation approach conforms to International Association of Assessing Officers (IAAO) standards and the City's income and expense models meet guidelines for horizontal equity. There is also consistency in capitalization rates among buildings of the same type with similar incomes. The Commission also recommends that special franchise utility parcels continue to be valued by NYS Office of Real Property Tax Services (ORPTS), and non-special franchise utility parcels continue to be valued by the New York City Department of Finance using cost indices. In the interests of simplicity and to match the treatment applied to the new residential class, the Commission recommends removing fractional assessments for large rental, utility, and commercial properties. As discussed above, tax rates would be reduced accordingly to recognize the expanded base value.

The annual Lincoln Land Institute of Land Policy and Minnesota Center for Fiscal Excellence report on property tax burden provides comparisons between homestead, apartment, and commercial properties in New York as well as across 52 other cities⁶. In the 2020 version of the report, the City's ETRs for apartment and commercial parcels ranked 34th and 35th (in descending order of ETRs), respectively. The Commission noted that while New York City ranks high in terms of the ratio of ETRs between homestead and commercial properties, the ratio is driven by the preferential treatment of residential properties.

Transition to the New System

The Commission's proposed structural changes are substantial and wide ranging. To avert abrupt impacts on some owners, the Commission is proposing a transition period to move all parcels in the new residential class from their tax bills under the current system to their tax bill under the proposed system. After considerable discussion, the Commission recommends a five-year transition period.

⁶ <https://www.lincolnst.edu/publications/other/50-state-property-tax-comparison-study-2020>.

At the heart of the Commission’s deliberations was how the duration of the transition period must balance two opposing forces. A longer transition helps reduce abrupt impacts to the real estate market and helps to mitigate any tax increases as a result of reform; a shorter transition prioritizes relief sooner to those disadvantaged by the current system and moves the City more quickly toward a fairer, simpler, and more transparent system.

After deciding upon a recommendation for the duration of the transition period, the Commission had to identify a mechanism for the transition itself. The Commission’s aim has been to make this as simple and transparent as possible. As a result, in each year of the transition, a parcel’s tax bill will be calculated via three components: its prior year’s bill, its annual phase-in due to reform, and its phase-in due to annual market value changes.

The annual phase-in due to reform is the difference between a parcel’s current tax bill and its tax bill under reform divided by the number of transition years (five). The phase-in due to annual market value changes accounts for the tax liability change due to changes in market value in each of the transition years.

An example of how each parcel’s final tax bill will be calculated in each year of the transition can be found in the “Transition to the New System” section. By the end of the transition period, all parcels will be fully phased into the new system, and the five-year transition rule for market value changes will continue as a feature of the new system.

Additionally, as described in the preliminary report, the Commission recommends that if a property is transferred during the transition period, its tax bill will be reset to equal its tax under the new system. New York City is one of only a handful of major jurisdictions that does not currently have an assessed value reset upon the sale of a property⁷.

The Commission discussed the impact that a full transition to a new system upon transfer would have on the residential real estate market. Rational buyers and sellers in the market evaluate various factors—tax laws, building codes, zoning regulations, etc.—to calculate ongoing affordability, resale values, profit, etc. The Commission’s proposed reforms will affect the calculations made by sellers and buyers. The real estate market will adjust to these changes over time.

Conclusion

It is in the spirit of renewal that we offer to our elected leaders this blueprint for reform. We provide these recommendations at a time of new leadership at both ends of City Hall and immediately prior to a new legislative session in Albany.

The current property tax system is getting more unfair with time. Reform is long overdue; but knowing that has not been enough in the past to generate action.

Still, this Commission has worked through the past three and a half years with the resolve to produce a product that merits acceptance as a roadmap toward improving the City’s largest revenue source—the nation’s largest property tax. The road ahead will not be easy; it belongs to the policymakers who will evaluate our proposals and hear more from the varied interests and stakeholders. This report provides the data and the analysis, but we do not write the laws. That task should now be taken on. New Yorkers deserve nothing less.

⁷ See Lincoln Institute of Land Policy and Minnesota Center for Fiscal Excellence 50-State Property Tax Comparison Study, available at https://www.lincolninst.edu/sites/default/files/pubfiles/50-state-property-tax-comparison-for-2020-full_0.pdf.

The Commission has reached consensus on 10 final recommendations:

1. The Commission recommends creating a new expanded residential class, consisting of 1-3 family homes, coops, condominiums, and 4-10 unit rental buildings. The property tax system would continue to consist of four classes of property: residential; large rentals; utilities; and commercial.
2. The Commission recommends using a sales-based methodology to value all properties in the new residential class.
3. The Commission recommends ending fractional assessments for all property types. Each property would be assessed at its full market value. This will result in an increase in the taxable base and the tax rate required to generate the same level of revenue will decrease.
4. The Commission recommends eliminating current assessed value growth caps for the new residential class and instituting five-year transitional treatment for market value growth, whereby year-on-year changes in market values are phased-in over five years at 20 percent per year.
5. The Commission recommends creating a partial homestead exemption for primary resident owners in the new residential class. This exemption should be either a flat rate or a graduated marginal rate exemption for primary resident owners with incomes up to \$500,000, with a phase-out of the benefit for owners with incomes exceeding \$375,000. The Commission recommends retaining all existing personal exemption programs and eliminating the current coop-condo abatement, since recommendations 1-4 negate the need for an abatement to address inequities between 1-3 family homes and coops and condos.
6. The Commission recommends creating a circuit breaker, based on the ratio of property tax to income, in order to reduce the property tax burden on primary resident owners. The circuit breaker should be for primary resident owners with a ratio of tax paid to income exceeding 10 percent and incomes below \$90,550, with the benefit phasing out for incomes exceeding \$58,000. The benefit amount should be capped at \$10,000.
7. The Commission recommends eliminating the current class share system and replacing it with a system that freezes relative tax rates for five-year periods. Under the new system, while the Mayor and the City Council can adjust tax rates, the tax rates for all classes may only be altered on a proportional basis within each five-year period. There would no longer be changes in tax rates driven by market value shares, as under the current system. Every five years the City would conduct a mandated study to analyze whether adjustments are needed in order to maintain consistency in the share of taxes relative to the fair market value borne by each tax class.
8. The Commission recommends that for properties not in the new residential class (rental buildings with more than 10 units, commercial parcels, and utilities), current valuation methods be maintained. There will be separate tax classes for rental buildings with more than 10 units, commercial parcels, and utilities. As noted in recommendation 3, the Commission recommends removing fractional assessments for all these tax classes.
9. The Commission recommends that for the new residential class, phase-in to the new system should occur over five years. When a property transfers during the five-year transition period, it will be fully phased into the new system the fiscal year after the transfer.
10. The Commission recommends the City institute a mandatory comprehensive review of the property tax system every 10 years by the City.

Further details on the Commission's recommendations can be found in the main body of this final report.

Introduction



INTRODUCTION

I. The Commission

Members

The New York City Advisory Commission on Property Tax Reform was appointed by Mayor de Blasio and Speaker Johnson in May, 2018. They charged the Commission with evaluating all aspects of the City's current property tax system and recommending reforms to make that system fairer, simpler, and more transparent, while ensuring that there is no reduction in revenue used to fund City services⁸.

The members of the Commission are:

MARC V. SHAW

Chair: Marc V. Shaw is Chair of the Advisory Board and Senior Advisor at the CUNY Institute for State and Local Governance. From 2010 to 2014, he was Senior Vice Chancellor for Budget, Finance and Financial Policy at CUNY. Mr. Shaw served as a Senior Advisor to the Governor on Metropolitan Transportation Authority ("MTA") finances during 2009. From 2006 to 2008, he was the Executive Vice President for Strategic Planning at Extell Development Company. From 2002 to 2006, he was the First Deputy Mayor and Deputy Mayor for Operations to Mayor Bloomberg. In 1996, was appointed as the Executive Director and Chief Operating Officer for the MTA. Mr. Shaw has served as NYC Budget Director, NYC Finance Commissioner, and Finance Director for the NYC Council. Mr. Shaw also worked for the NYS Senate Finance Committee.

ALLEN P. CAPPELLI

Allen P. Cappelli is a practicing attorney from Staten Island who also serves on the board of the City Planning Commission. He served as a Metropolitan Transportation Authority Board Member, as Civil Service Commission member, as vice chairman and land use chairman for Staten Island's Community

Board One, and as a Commissioner on the New York State Charter Commission for Staten Island. He has served as a board member of Project Hospitality, St. Vincent's Medical Center of Richmond County, and President of Staten Island Community Television.

KENNETH J. KNUCKLES

Kenneth J. Knuckles is a prominent business and civic leader from the Bronx who serves as the Vice Chair of the City Planning Commission. Previously, he served as President and Chief Executive Officer of the Upper Manhattan Empowerment Zone Development Corporation (UMEZ), Vice President of Support Services at Columbia University, Commissioner of the New York City Department of General Services, Deputy Bronx Borough President, and Assistant Housing Commissioner.

CAROL O'CLEIREACAIN

Carol O'Cleireacain is an Adjunct Professor at Columbia University's School of International & Public Affairs, with a Ph.D. in economics from the London School of Economics. She was NYC Finance Commissioner and Budget Director under Mayor Dinkins and has held appointments as Detroit's Deputy Mayor for Economic Policy (Mayor Duggan), NJ Deputy State Treasurer (Gov. Corzine), consultant to NY Lieutenant Governor Richard Ravitch, Senior Fellow at the Brookings Institution, and chief economist of District Council 37 AFSCME during the 1970's fiscal crisis.

JAMES A. PARROTT

James A. Parrott is Director of Economic and Fiscal Policies at The Center for New York City Affairs at The New School. In previous positions, Parrott worked for the Fiscal Policy Institute, the Office of the State Deputy Comptroller for New York City, the City of New York (as chief economist for economic development),

⁸ See <https://www1.nyc.gov/site/propertytaxreform/about/about-the-property-tax-reform-commission.page>.

and for the International Ladies' Garment Workers' Union. Parrott was a member of Governor Cuomo's 2012-13 Commission on Tax Reform and Fairness and a member of the City Council's 2015 Task Force on Economic Development Tax Expenditures.

ELIZABETH VELEZ

Elizabeth Velez is President and Chief Contract Administrator of the Velez Organization, and serves as chairperson of the New York Building Congress. Elizabeth also serves on the boards of the National Hispanic Business Group, the Association of Minority Enterprises of New York (AMENY), the Mayor's Commission on Construction Opportunity, the Board of ACE Mentor of New York, and the NYC Department of Business Services Advisory Board.

Additionally, **Vicki Been** served as Co-Chair of the Commission until she returned to City government in April 2019 as Deputy Mayor for Housing and Economic Development, and **Gary Rodney** served as a commission member until his resignation in 2020.

The Commission also includes ex-officio members from City agencies and the City Council. They are:

Sherif Soliman, Commissioner of the Department of Finance

Jacques Jiha, Director of the Office of Management and Budget

Latonia McKinney, Director of the City Council Finance Division

Raymond Majewski, Deputy Director and Chief Economist, Council Finance Division

In addition, the Commission's work was supported by employees from City Hall, the City Council Finance Division, Department of Finance and Office of Management and Budget:

Francesco Brindisi, Office of Management and Budget

John Campagna, Department of Finance

Emre Edev, City Council Finance Division

Joshua Goldstein, Office of Management and Budget

Di Han, Department of Finance

Michael Hyman, Department of Finance

Alexander James, Department of Finance

Patrick McCandless, First Deputy Mayor's Office

Matthew Penfold, Department of Finance

Karen Schlain, Department of Finance

Richard Suweidan, Department of Finance

Andrew Wilber, City Council Finance Division

Lars Woodul, Department of Finance



II. Public Hearings and Meetings

The Commission held its first public meeting on July 20, 2018; at that meeting the Department of Finance provided a primer about the current property tax system. The second meeting, held on September 4, 2018, featured a presentation from the City Council Finance Division team on the levers that can be used to reform the system.

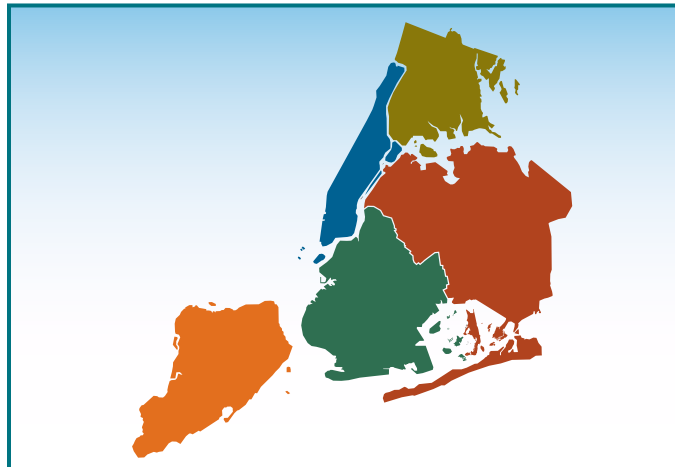
The Commission then held a series of public hearings in each borough to solicit specific feedback about the challenges taxpayers face in neighborhoods across the City. The first such hearing was held on Staten Island on September 27, 2018; followed by Queens on October 3, 2018; the Bronx on October 11, 2018; Brooklyn on October 15, 2018; and Manhattan on October 23, 2018.

The Commission then convened three hearings of experts on a variety of subjects such as:

1. *Who pays the property tax, and how the property tax impacts land and housing prices and the rent charged to tenants living in rental properties?* (December 13, 2018), available at <https://councilnyc.viebit.com/player.php?hash=4GJH2nSgvus6>
2. *How does the property tax affect rents, and the decisions that owners and developers make about using their properties for rentals?* (January 22, 2019), available at <https://councilnyc.viebit.com/player.php?hash=AwCqy0jCqYLh>
3. *Circuit breakers and other mechanisms to provide relief to particular taxpayers, and transition systems for reforms* (February 28, 2019), available at <https://youtu.be/CHSZdwmZill>

With the January 31, 2020 release of the preliminary report, a second round of public hearings was scheduled to resume on March 12, 2020 in Staten Island. The hearing was canceled due to the COVID-19 pandemic. The Commission resumed public hearings in the Spring of 2021, with a hearing on Staten Island on May 11, 2021; Brooklyn on May 27, 2021; Queens on June 9, 2021; The Bronx on June 14, 2021; and Manhattan on June 16, 2021.

Since the release of the Commission's preliminary report, 224 residents (including two elected officials) have submitted written testimony. At the 2021 remote hearings, 97 residents provided oral testimony, including 18 elected officials. A summary of testimony received during each of these hearings, as well as written testimony, is found below.



HEARING SUMMARIES

Staten Island (May 11, 2021)

Attendees of the Staten Island hearing discussed high taxes, tax equity, the circuit breaker and homestead exemption proposals, assessing homes at full market value, and property tax exemptions for large universities. Residents said Staten Island pays higher taxes compared to neighborhoods with rapidly appreciating property values and compared to New Jersey. A few said high property taxes would force them out of the City and that Staten Island subsidizes wealthier neighborhoods.

Some expressed support for a circuit breaker and homestead exemption, while others asked the Commission for more details on these proposals. A few called for a longer phase-in of the AV cap elimination. One resident mentioned the misunderstanding that eliminating the cap would increase taxes on all homeowners. Another said NYC needs more transparency and clarity in the property tax system. A representative of a hotel industry association said taxing hotels in Class 4 hurts the industry. A member of the Professional Staff Congress (PSC) at the City University of New York (CUNY) said the Commission should eliminate property tax exemptions for New

York University (NYU) and Columbia to fund CUNY; other members of the PSC made the same argument at the other four hearings.

Brooklyn (May 27, 2021)

Brooklyn residents discussed the impacts of rapidly appreciating Brooklyn property values, the racial impacts of property tax reform, assessing homes at full market value, and the circuit breaker proposal.



Testimony centered on the sharp increase in Brooklyn property values and called attention to owner incomes which have failed to keep pace and how it is impacting their ability to pay current and future property taxes. One attendee said the Commission should provide discounts for long-time, low-income residents. Another said DOF should assess coops based on comparable properties instead of comparing them to newer luxury developments. Testimony also highlighted high property taxes that may impact small landlords' ability to charge affordable rents to artists and other low-income residents. An elected official said the Commission should address inequities between neighborhoods and repeal the AV cap for high income owners with high value properties.

Several presentations argued that assessing homes at full market value carries racial justice implications, noting especially the concerns of residents living in inherited multigenerational homes. They expressed belief that the current system allows these residents to keep their homes.

On assessing homes at full market value, residents said this would impact those who have lived in their homes for decades, including seniors and multigenerational homeowners. Some expressed support for the homestead exemption and circuit breaker proposals but others asked for more specifics on who would qualify. Several asked how the Commission's proposals would impact their property taxes and said the Preliminary Report was too complicated to understand.

Queens (June 9, 2021)

At the Queens hearing, residents discussed coops, single family homes, the AV cap elimination, the homestead exemption and circuit breaker proposals, and the Queens foreclosure crisis. Many residents said that the current system penalizes middle- and low-value coops compared to multi-million-dollar condos, with one saying an equitable system is needed for middle-valued coops.



Some residents said that single-family homes should be in a separate tax class from two-family homes, because the latter are income generating. Several mentioned the need for a system that protects multigenerational wealth and seniors. Others mentioned that tax breaks for developers should be limited.

Regarding the AV cap, some said that getting rid of the cap would increase taxes for all homeowners, some favored its elimination, and one said the elimination should be phased-in over 10 years instead of five. A few questioned how resetting the AV for coop units would work since coops are assessed at the building level. Many expressed support for the homestead exemption and circuit breaker proposals and said it would be an important part of the new system, but asked for more details on eligibility. A few said the Queens foreclosure crisis illustrates the need for homeowner relief policies and one expressed concern regarding lien sales in the Rockaways.

Bronx (June 14, 2021)

Attendees at the Bronx hearing discussed assessing homes at full market value, tax exemptions for different groups, and the homestead exemption and circuit breaker proposals. Regarding the proposal to assess properties at full market value, some said residents will be displaced or face economic hardship, while another said a gradual transition would primarily benefit the wealthy. A non-profit advocate said that if done right, assessing properties at full market value would decrease the property tax burden for most.



One resident called for a lower property tax rate for seniors, another called for a veteran's exemption, and a third called for a cold-war veterans exemption.

Some expressed support for the circuit breaker proposal, and one resident suggested the homestead exemption be based on property value instead of income.

Manhattan (June 16, 2021)

At the Manhattan hearing, residents discussed the impact of property taxes on maintenance fees, the elimination of the AV cap and its phase-in, and the homestead exemption and circuit breaker proposal. A couple of residents mentioned that maintenance fees have increased significantly in recent years due to increasing property taxes, and that this constrains a building's ability to make capital improvements.

Regarding the elimination of the AV cap, some were in favor, saying that the current system creates inequities, but others said eliminating the cap would price them out of the City or would impact seniors. Many expressed support for the homestead exemption and circuit breaker proposal, but said more detail was needed. Some said a homestead exemption should be available for all homeowners regardless of income.

With respect to eligibility, one speaker said that earned income should be considered differently from retirement income, another said that first responders should receive a discount, and another recommended tax credits for carbon reduction expenditures.

WRITTEN TESTIMONY SUMMARY

Many said the current system is inequitable and benefits high-value property owners and boroughs at the expense of low-and-middle-value owners and boroughs.

Residents raised concerns regarding the proposal to assess homes at full market value, the homestead exemption and circuit breaker proposals, coops, how the Department of Finance values properties, and the phase-in of reform among other issues.

The recommendations that received the most comments related to the proposal to assess all residential properties at full market value. Many residents, especially those living in Brooklyn and Manhattan

single-family homes (but also in other boroughs), said this would impact affordability, especially for those who purchased their home decades ago and whose incomes do not reflect their home's value. A few supported the proposal, arguing it was the solution to addressing the current system's inequities.

Regarding the circuit breaker and homestead exemption, some supported, but many said more details were needed to understand how they would benefit. A few said the homestead exemption should be offered to all NYC primary resident owners and others said the Circuit Breaker should provide relief to a wide range of residents, not just those with the lowest incomes.

A number of residents discussed issues specific to coops. Coop owners questioned how the phase-in of full market value assessments would occur given that coop taxes are assessed on entire cooperatives, not just individual units. Some asked that coops be assessed and billed individually. Others agreed that coops should be assessed based on their value as opposed to comparable rentals.

A few said the City should not assess properties at full market value until they are sold, while others called for a 10-year phase-in of the Commission's recommendations. A small number said 1-4 family rental homes would be burdened under the new system. Several called for exemptions for seniors, veterans, and other populations. Many said the current system is inequitable and benefits high-valued property owners at the expense of low/middle valued owners.

III. Data Updates. Fiscal Year 2019 vs. Fiscal Year 2021

The Commission's preliminary report outlined the current property tax system and described the eight steps the Department of Finance (DOF) takes to calculate the property tax liability for any given property. The method of calculation remains unchanged and is therefore not included in this introductory section. However, the latest available data are now Fiscal Year 2021, so Commission members have used the updated information to formulate recommendations for the final report. A side-by-side comparison of data from the preliminary report and final report is found below.

It should be noted that the updated data does not alter the evaluations made by the Commission in the "System Challenges and Issues Addressed in Reform" section of the preliminary report. For example, the Fiscal Year 2021 data does not change the fundamental conclusion that the current system for valuing coops and condos based on comparable rentals pursuant to state law is regressive. Higher-valued properties are assessed at a smaller fraction than lower valued properties. Nonetheless, the updated data with minor adjustments are included here for readers' reference.

TABLES AND FIGURES

Table 4 shows that DOF values capture a relatively small share of the sales-based market value of coop units. In Fiscal Year 2021, the median coop carries a DOF assessed value of 25 percent of the sales-based market value, which is the same as it was in Fiscal Year 2019. There is variation by borough, however, as DOF captures the smallest share of sales-based market value in Brooklyn (0.22) and the largest share in the Bronx (0.30). These ratios were 0.21 and 0.32, respectively, in Fiscal Year 2019.

As discussed extensively in the preliminary report, even though the IAAO recommends the use of comparable sales to value coops where sales data are sufficient, Section 581 of the New York State Real Property Tax Law requires that coops and class 2 condos be valued as if they were rental properties. Therefore, to comply with New York State law, assessors impute rental income based upon rents received in comparable rental buildings.

There is considerable evidence that this has resulted in the undervaluation of coop properties relative to sales-based market value, in part because (depending on the age and location of the coop building being valued) comparable buildings may fall under rent stabilization laws and regulations that constrain rental income.

Table 4: Coops: Ratio of DOF Value to Sales-Based Market Value by Borough, Fiscal Year 2019 vs. Fiscal Year 2021

Borough	Fiscal Year 2019				Fiscal Year 2021			
	Number of Parcels	Ratio of DOF Value to Sales-Based Market Value			Number of Parcels	Ratio of DOF Value to Sales-Based Market Value		
		25th Percentile	Median	75th Percentile		25th Percentile	Median	75th Percentile
Manhattan	169,128	0.18	0.23	0.28	169,189	0.20	0.25	0.30
Bronx	30,327	0.25	0.32	0.41	30,129	0.24	0.30	0.38
Brooklyn	69,577	0.16	0.21	0.28	69,487	0.17	0.22	0.28
Queens	105,632	0.23	0.27	0.34	105,530	0.21	0.25	0.32
Staten Island	1,971	0.18	0.26	0.32	1,978	0.19	0.24	0.33
Total	376,635	0.19	0.25	0.31	376,313	0.20	0.25	0.31

Source: New York City Department of Finance, Division of Tax Policy Analytical File

Notes: Restricted to taxable billable non-easement properties. Coop units are counted as parcels.

Table 5 shows that current DOF values capture a decreasing share of a coop unit's sales-based market value as sales-based market value increases. One of the key reasons for this is the scarcity of appropriate comparable rental properties for very high-end properties. The median ratio of DOF value to sales-based market value in Fiscal Year 2021 decreases from 0.57 for coop units with sales-based market values less than \$100,000 to 0.11 for units valued greater than \$10,000,000. The corresponding ratios for Fiscal Year 2019 were 0.49 and 0.10, respectively.

Table 5: Coops: Ratio of DOF Value to Sales-Based Market Value, Fiscal Year 2019 vs. Fiscal Year 2021

Sales-Based Market Value Category	Fiscal Year 2019		Fiscal Year 2021	
	Number of Parcels	Median DOF Value to Sales-Based Market Value Ratio	Number of Parcels	Median DOF Value to Sales-Based Market Value Ratio
Less Than \$100K	7,544	0.49	5,387	0.57
\$100K to \$150K	18,908	0.37	11,861	0.38
\$150K to \$200K	30,667	0.31	21,629	0.33
\$200K to \$250K	36,799	0.28	31,598	0.29
\$250K to \$300K	38,939	0.26	33,786	0.27
\$300K to \$400K	48,355	0.24	62,774	0.24
\$400K to \$500K	30,708	0.22	38,471	0.23
\$500K to \$750K	50,825	0.23	57,875	0.24
\$750K to \$1M	34,867	0.23	34,610	0.25
\$1M to \$2.5M	55,064	0.21	55,859	0.23
\$2.5M to \$5M	17,689	0.18	16,408	0.19
\$5M to \$7.5M	3,857	0.14	3,646	0.16
\$7.5M to \$10M	1,320	0.13	1,241	0.13
\$10M or More	1,093	0.10	1,168	0.11
Total	376,635	0.25	376,313	0.25

Source: New York City Department of Finance, Division of Tax Policy Analytical File

Notes: Restricted to taxable billable non-easement properties. Coop units are counted as parcels.

Condos also must be valued as if they were rental properties instead of using actual transaction prices. Table 6 below shows that, as with coop units, DOF value generally captures only a portion of the sales-based market value of condo parcels.

For the median condo in New York City in Fiscal Year 2021, DOF value captures 22 percent of sales-based market value. The median share ranges from 18 percent in Queens to 34 percent in the Bronx. In Fiscal Year 2019, the lowest shares were found in Brooklyn and Queens (18 percent) and the highest in the Bronx (34 percent)

Table 6: Condos: Ratio of DOF Value to Sales-Based Market Value by Borough, Fiscal Year 2019 vs. Fiscal Year 2021

Borough	Fiscal Year 2019				Fiscal Year 2021			
	Number of Parcels	Ratio of DOF Value to Sales-Based Market Value			Number of Parcels	Ratio of DOF Value to Sales-Based Market Value		
		25th Percentile	Median	75th Percentile		25th Percentile	Median	75th Percentile
Manhattan	99,802	0.16	0.20	0.24	104,933	0.18	0.22	0.27
Bronx	14,219	0.27	0.34	0.41	14,293	0.29	0.34	0.43
Brooklyn	40,783	0.14	0.18	0.25	44,367	0.15	0.20	0.26
Queens	27,122	0.15	0.18	0.24	29,820	0.15	0.18	0.24
Staten Island	2,855	0.17	0.23	0.29	2,858	0.18	0.23	0.26
Total	184,781	0.15	0.20	0.26	196,271	0.17	0.22	0.28

Source: New York City Department of Finance, Division of Tax Policy Analytical File

Notes: Restricted to taxable billable non-easement properties, excluding Class 2 condos smaller than 100 square feet (e.g., storage units, parking).

Again, like with coop units, DOF values capture a decreasing share of the sales-based market value of a condo unit as sales-based market value increases, as shown in Table 7.

The median ratio of DOF value to sales-based market value for Fiscal Year 2021 decreases from 0.53 for condo units with a sales-based market value less than \$100,000, to 0.12 for condo units valued at greater than \$10,000,000. The corresponding ratios for Fiscal Year 2019 were 0.34 and 0.10, respectively.

Table 7: Ratio of DOF Value to Sales-Based Market Value by Sales-Based Market Value, Class 2 Condos, Fiscal Year 2019 vs. Fiscal Year 2021

Sales-Based Market Value Category	Fiscal Year 2019		Fiscal Year 2021	
	Number of Parcels	Median DOF Value to Sales-Based Market Value Ratio	Number of Parcels	Median DOF Value to Sales-Based Market Value Ratio
Less Than \$100K	1,370	0.34	301	0.53
\$100K to \$150K	9,828	0.37	7,674	0.31
\$150K to \$200K	1,873	0.33	4,634	0.37
\$200K to \$250K	3,753	0.31	1,961	0.28
\$250K to \$300K	3,417	0.24	2,505	0.24
\$300K to \$400K	7,052	0.22	7,065	0.23
\$400K to \$500K	9,913	0.21	10,859	0.21
\$500K to \$750K	31,449	0.21	37,070	0.22
\$750K to \$1M	27,172	0.21	31,635	0.23
\$1M to \$2.5M	62,132	0.19	64,796	0.21
\$2.5M to \$5M	18,398	0.17	18,929	0.19
\$5M to \$7.5M	4,634	0.15	4,742	0.17
\$7.5M to \$10M	1,620	0.13	1,831	0.15
\$10M or More	2,170	0.10	2,269	0.12
Total	184,781	0.20	196,271	0.22

Source: New York City Department of Finance, Division of Tax Policy Analytical File

Notes: Restricted to taxable billable non-easement properties, excluding Class 2 condos smaller than 100 square feet (e.g., storage units, parking).

For small rental buildings, defined as having between four and 10 units, DOF uses an income-based approach known as the gross income multiplier (GIM) which establishes ratios of value to gross income for comparable properties. A GIM is determined by dividing typical sales prices within a neighborhood by typical annual income from properties that did file a Real Property Income and Expense (RPIE) statement, and is adjusted for growth rates for these properties. This factor is then applied to estimated annual income to derive a value.

Table 8 compares DOF values for small rentals with market values generated instead by using the comparable sales approach for Fiscal Year 2021. Among all small rentals citywide, for the median property, DOF captures half of the sales-based market value. DOF values cover the lowest share of sales-based value in Brooklyn (47 percent) and the largest in the Bronx (67 percent). In Fiscal Year 2019, the lowest ratio was found in Manhattan (45 percent) and the highest in the Bronx (78 percent).

Table 8: Ratio of DOF Value to Sales-Based Market Value by Borough, Small Rentals, Fiscal Year 2019 vs. Fiscal Year 2021

Borough	Fiscal Year 2019					Fiscal Year 2021		
	Number of Parcels	Ratio of DOF Value to Sales-Based Market Value			Number of Parcels	Ratio of DOF Value to Sales-Based Market Value		
		25th Percentile	Median	75th Percentile		25th Percentile	Median	75th Percentile
Manhattan	7,676	0.36	0.45	0.53	7,612	0.41	0.50	0.62
Bronx	4,404	0.66	0.78	0.86	4,431	0.58	0.67	0.74
Brooklyn	29,113	0.35	0.46	0.58	29,455	0.39	0.47	0.57
Queens	11,857	0.42	0.49	0.59	11,885	0.42	0.49	0.56
Staten Island	839	0.51	0.70	0.85	841	0.46	0.56	0.68
Total	53,889	0.38	0.48	0.62	54,224	0.41	0.50	0.59

Source: New York City Department of Finance, Division of Tax Policy Analytical File

Notes: Restricted to taxable billable non-easement properties.

Disparities among the tax liability of class 1 properties is one of the key issues in the current property tax system. Class 1 properties are subject to AV growth caps, which has meant that similarly valued properties may pay different property taxes, violating a principal component of fairness.

For example, class 1 properties are not typically taxed at the 6 percent assessment ratio because of statutory AV growth caps. As a result, two similarly valued class 1 properties could face different ETRs depending on their history of appreciation. As market appreciation persists over time, the accumulation of growth caps can lead to situations where high-value class 1 properties pay a lower tax (as well as a lower ETR) than more moderately priced properties.

Table 9 shows the resulting distortions among boroughs caused by the caps, for 1-3 family homes⁹. Citywide, the median ratio between Billable AV and DOF Value (AV ratio) for Fiscal Year 2021 is 4.20 percent, well below the target AV ratio of 6 percent. The median AV ratio in Manhattan and Brooklyn, the two boroughs that have seen dramatic property value appreciation, are 2.22 percent and 3.38 percent, respectively. Staten Island, where appreciation has been comparatively slower and therefore AVs are less frequently subject to growth caps, has the highest median AV ratio of 4.89 percent.

In Fiscal Year 2019, the median AV ratio was slightly lower in Manhattan (2.10 percent) compared to Fiscal Year 2021, but higher in the outer boroughs. Staten Island also had the highest AV ratio in Fiscal Year 2019 (5.20 percent).

Table 9: AV Ratio of 1-3 Family Homes by Borough, Fiscal Year 2019 vs. Fiscal Year 2021

Borough	Fiscal Year 2019					Fiscal Year 2021		
	Number of Parcels	AV Ratio			Number of Parcels	AV Ratio		
		25th Percentile	Median	75th Percentile		25th Percentile	Median	75th Percentile
Manhattan	5,404	1.40%	2.10%	2.95%	5,449	1.48%	2.22%	3.24%
Bronx	62,615	4.40%	4.97%	5.52%	62,414	4.06%	4.53%	4.95%
Brooklyn	191,058	2.25%	3.41%	4.29%	190,495	2.24%	3.38%	4.17%
Queens	269,614	3.81%	4.35%	4.90%	269,671	3.70%	4.22%	4.71%
Staten Island	107,423	4.68%	5.20%	5.68%	107,960	4.43%	4.89%	5.32%
Total	636,114	3.54%	4.37%	5.07%	635,989	3.46%	4.20%	4.80%

Source: New York City Department of Finance, Division of Tax Policy Analytical File

Notes: Restricted to taxable billable non-easement properties.

⁹ AV growth caps also apply to small Class 2 properties (4 to 10 unit rentals buildings and 2 to 10 unit coop and condo buildings), with yearly increases limited to 8 percent, or 30 percent cumulatively over five years. The implications of the caps for small Class 2 properties are similar to those observed for class 1 properties.

Table 10, below, shows how the share of DOF value, sales-based market value, and tax levy varies by property type. The DOF value is as of the Fiscal Year 2021 assessment roll, and the sales-based market values are current DOF values for class 1 and estimated values for all other tax classes. The tax levy is net of all exemptions and abatements.

The disconnect between existing DOF values and tax levy shares is illustrated by class 1 representing 48 percent of value but only 14 percent of taxes in Fiscal Year 2021. However, when using a common valuation method across all property types, that being sales-based market values, class 1 represents 24 percent of value. Coop and condo buildings' market value shares go from 9 percent in DOF value to 22 percent. These buildings currently account for 15 percent of taxes paid.

Any class with a market share greater than its share of the tax levy is receiving a tax preference. However, it is necessary to measure market values consistently. Once all properties are valued using the sales-based methodology, class 1 properties, coops, condos, and small rentals show a tax preference, accounting for 51 percent of sales-based value and paying 33 percent of the levy.

Large rentals and Class 4 properties, on the other hand, comprise 45 percent of value and pay 58 percent of the levy. With the common denominator of sales-based market value, the apparent tax preference for class 1 properties, coops, condos, and small rentals is less pronounced compared to current legally mandated DOF values.

These figures have remained largely stable since Fiscal Year 2019.

Table 10: Share of DOF Value, Tax Levy, and Sales-Based Market Value by Property Type, Fiscal Year 2019 vs. Fiscal Year 2021

Tax Class	Property Type	Fiscal Year 2019						Fiscal Year 2021					
		DOF Market Value		Sales-Based Market Value		Tax Levy		DOF Market Value		Sales-Based Market Value		Tax Levy	
		Total (\$B)	%	Total (\$B)	%	Total (\$B)	%	Total (\$B)	%	Total (\$B)	%	Total (\$B)	%
1	All Class 1	\$594	48%	\$594	23%	\$4.20	15%	\$657	48%	\$657	24%	\$4.60	14%
2	Condos	\$52	4%	\$292	11%	\$1.83	6%	\$61	4%	\$311	11%	\$2.22	7%
	Coops	\$66	5%	\$316	12%	\$2.43	9%	\$72	5%	\$318	11%	\$2.68	8%
	Small Rentals	\$61	5%	\$123	5%	\$0.97	3%	\$69	5%	\$137	5%	\$1.06	3%
	Large Rentals	\$113	9%	\$352	14%	\$4.61	16%	\$125	9%	\$384	14%	\$5.12	16%
	Other Class 2	\$17	1%	\$58	2%	\$0.45	2%	\$22	2%	\$68	2%	\$0.57	2%
3	All Class 3 Utilities	\$34	3%	\$34	1%	\$1.84	7%	\$38	3%	\$38	1%	\$2.19	7%
4	All Class 4	\$312	25%	\$810	31%	\$11.99	42%	\$326	24%	\$861	31%	\$13.45	42%
Total		\$1,251	100%	\$2,580	100%	\$28.33	100%	\$1,369	100%	\$2,774	100%	\$31.89	100%

Source: New York City Department of Finance, Division of Tax Policy Analytical File

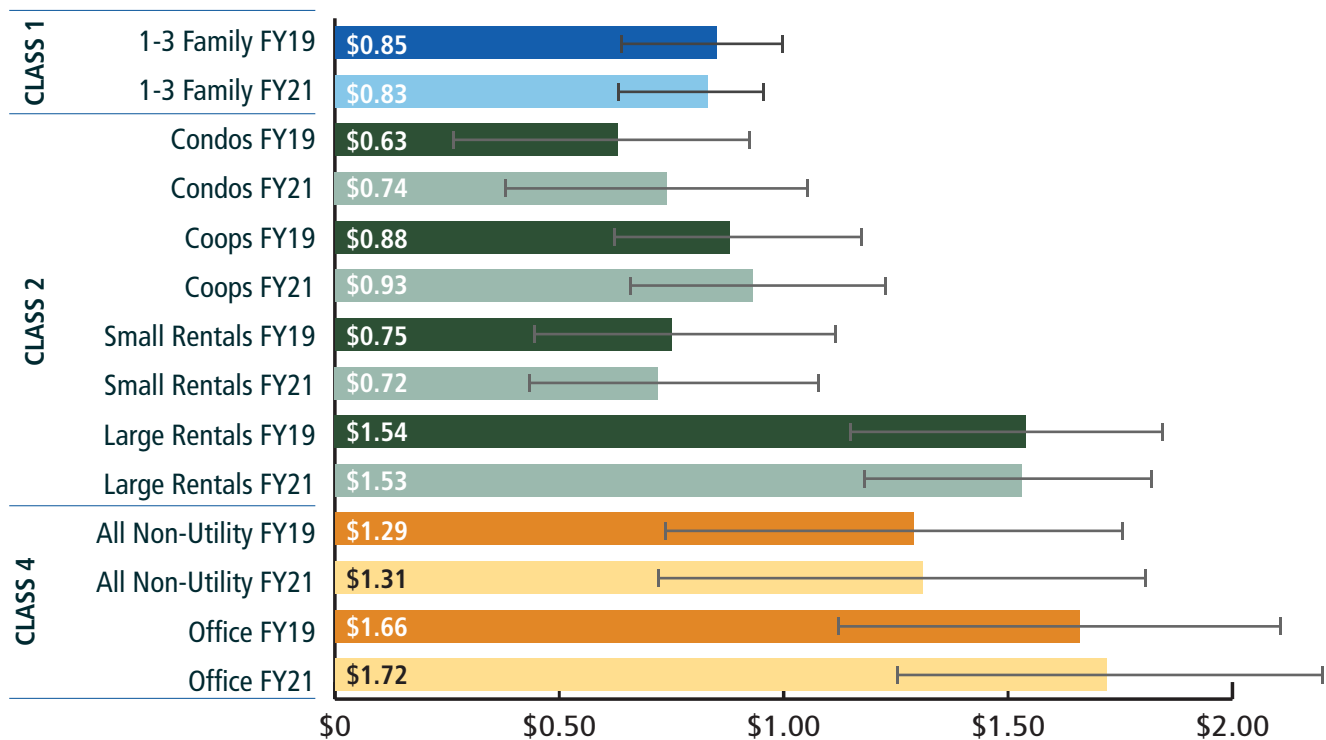
Notes: Restricted to taxable billable non-easement properties.

Figure 1 provides a comparison of ETRs by property type in Fiscal Years 2019 and 2021 using sales-based market values for consistent treatment across property types. The property types with the highest median ETR in Fiscal Year 2021 are offices (\$1.72), a slight increase from \$1.66 in Fiscal Year 2019. Offices make up a large portion of the square footage in Class 4. After Offices, the highest Fiscal Year 2021 median ETRs are for large rentals (\$1.53) and class 4 non-utility properties (\$1.31). Both large rentals and class 4 non-utility properties had similar ETRs in Fiscal Year 2019.

For the remaining residential property types, the Fiscal Year 2021 median ETRs vary within a relatively small band, ranging from \$0.72 for small rentals to \$0.93 for coops. In Fiscal Year 2019, for these property types median ETRs ranged from \$0.63 for Class 2 condos to \$0.88 for coops.

Other studies¹⁰ of ETRs in New York have painted a somewhat different picture due to the lack of a common denominator, such as sales-based market values, to calculate ETRs. Previous studies have used DOF values for non-class 1 properties which are much lower than sales-based market values, as shown in the tables above, resulting in higher and non-representative ETRs.

Figure 1: Effective Tax Rates by Property Type, Fiscal Year 2019 vs. Fiscal Year 2021
Bars represent the Median, with Interval for 25th and 75th Percentiles.



Source: New York City Department of Finance, Division of Tax Policy Analytical File

Notes: Restricted to taxable billable non-easement properties. Class 4 All Non-Utilities includes office parcels.

ETRs vary among the different property types and also within the various property types. As Figure 1 shows, for all property types there is a considerable gap between 25th percentile and 75th percentile ETRs. Exemption and abatement programs contribute to differences in ETRs within specific property types. Details of current housing and economic development programs are shown in the Appendix.

Among 1-3 family homes, variation in ETRs is caused primarily by the differential effects of AV growth caps. Specifically, in neighborhoods where market values are appreciating rapidly, ETRs will tend to be lower as a result of these growth caps.

¹⁰ NYU Furman Center Distribution of the Burden of New York City's Property Tax, available at [https://furmancenter.org/files/sotc/Distribution of the Burden of New York City's Property Tax 11.pdf](https://furmancenter.org/files/sotc/Distribution%20of%20the%20Burden%20of%20New%20York%20City's%20Property%20Tax%2011.pdf)

As Table 11 shows, the median Fiscal Year 2021 ETR for 1-3 family homes is lowest in Manhattan (\$0.45) and highest in Staten Island (\$0.97). Manhattan and Staten Island had the lowest (\$0.41) and highest (\$1.02) median Fiscal Year 2019 median ETR respectively.

Within boroughs, there is also considerable variation. In Brooklyn, for example, the difference between a taxpayer at the 25th percentile and one at the 75th percentile is \$0.45 (the difference was \$0.46 in Fiscal Year 2019).

Table 11: Effective Tax Rates for 1-3 Family Homes by Borough, Fiscal Year 2019 vs. Fiscal Year 2021

Borough	Fiscal Year 2019			Fiscal Year 2021		
	ETR After Exemptions and Abatements			ETR After Exemptions and Abatements		
	25th Percentile	Median	75th Percentile	25th Percentile	Median	75th Percentile
Manhattan	\$0.27	\$0.41	\$0.61	\$0.29	\$0.45	\$0.67
Bronx	\$0.82	\$0.98	\$1.10	\$0.78	\$0.91	\$1.00
Brooklyn	\$0.39	\$0.65	\$0.85	\$0.38	\$0.65	\$0.83
Queens	\$0.73	\$0.86	\$0.98	\$0.71	\$0.84	\$0.95
Staten Island	\$0.89	\$1.02	\$1.13	\$0.85	\$0.97	\$1.07
All	\$0.65	\$0.85	\$1.01	\$0.64	\$0.83	\$0.96

Source: New York City Department of Finance, Division of Tax Policy Analytical File

Note: Restricted to taxable billable non-easement properties.

As shown in Table 12, ETRs also vary considerably by property value category. In general, lower-valued homes face a substantially higher ETR, largely the result of homes in higher-valued and more rapidly appreciating neighborhoods disproportionately benefiting from AV growth caps. This is true in both Fiscal Years 2019 and 2021.

Table 12: Effective Tax Rates for 1-3 Family Homes by Sales-Based Market Value Category, Fiscal Year 2019 vs. Fiscal Year 2021

Sales-Based Market Value Category	Fiscal Year 2019			Fiscal Year 2021		
	ETR After Exemptions and Abatements			ETR After Exemptions and Abatements		
	25th Percentile	Median	75th Percentile	25th Percentile	Median	75th Percentile
Less Than \$100K	\$1.24	\$1.26	\$1.26	\$1.26	\$1.26	\$1.26
\$100K to \$150K	\$0.90	\$1.25	\$1.26	\$0.93	\$1.26	\$1.26
\$150K to \$200K	\$0.88	\$1.10	\$1.26	\$0.82	\$1.12	\$1.26
\$200K to \$250K	\$0.82	\$1.03	\$1.19	\$0.68	\$0.98	\$1.19
\$250K to \$300K	\$0.86	\$1.06	\$1.15	\$0.67	\$0.93	\$1.10
\$300K to \$400K	\$0.87	\$1.03	\$1.15	\$0.79	\$0.94	\$1.06
\$400K to \$500K	\$0.85	\$0.99	\$1.10	\$0.79	\$0.93	\$1.05
\$500K to \$750K	\$0.77	\$0.91	\$1.03	\$0.78	\$0.90	\$1.01
\$750K to \$1M	\$0.66	\$0.80	\$0.93	\$0.70	\$0.82	\$0.94
\$1M to \$2.5M	\$0.41	\$0.63	\$0.80	\$0.45	\$0.66	\$0.82
\$2.5M to \$5M	\$0.19	\$0.25	\$0.38	\$0.21	\$0.28	\$0.42
\$5M to \$7.5M	\$0.29	\$0.42	\$0.58	\$0.27	\$0.41	\$0.58
\$7.5M to \$10M	\$0.35	\$0.45	\$0.64	\$0.34	\$0.47	\$0.66
\$10M or More	\$0.33	\$0.47	\$0.62	\$0.34	\$0.51	\$0.73
All	\$0.65	\$0.85	\$1.01	\$0.64	\$0.83	\$0.96

Source: New York City Department of Finance, Division of Tax Policy Analytical File

Note: Restricted to taxable billable non-easement properties.

There is also considerable variation in ETRs among condos, coops, and small rentals, as shown previously in Figure 1. Similar to 1-3 family homes, smaller condos, coops, and small rental buildings are subject to AV growth caps. In addition, there is another important factor affecting variation in ETRs for all condos, coops, and rentals regardless of size: the varying degrees to which DOF value captures sales-based market value.

Specifically, In Fiscal Year 2021 DOF value captures a lower share of sales-based market value for higher-priced coops (Table 5). DOF value captures 57 percent of sales-based market value at the lowest end of the coop price spectrum (less than \$100K), and this percentage declines as price increases, with only 11 percent of sales-based value captured for those at the highest end (greater than \$10M). Table 5 also shows the same pattern for Fiscal Year 2019 data.

As shown in Table 13, this translates to a regressive pattern of ETRs: the lowest-valued coops have a Fiscal Year 2021 median ETR of \$1.78, while the highest-valued coops are subject to a median ETR of only \$0.45 (in Fiscal Year 2019 these figures were \$1.76 and \$0.39, respectively).

Table 13: Effective Tax Rates for Coops by Sales-Based Market Value Category, Fiscal Year 2019 vs. Fiscal Year 2021

Sales-Based Market Value Category	Fiscal Year 2019			Fiscal Year 2021		
	ETR After Exemptions and Abatements			ETR After Exemptions and Abatements		
	25th Percentile	Median	75th Percentile	25th Percentile	Median	75th Percentile
Less Than \$100K	\$1.34	\$1.76	\$2.37	\$1.35	\$1.78	\$2.48
\$100K to \$150K	\$0.93	\$1.25	\$1.70	\$0.99	\$1.35	\$1.83
\$150K to \$200K	\$0.83	\$1.12	\$1.43	\$0.86	\$1.14	\$1.50
\$200K to \$250K	\$0.75	\$0.99	\$1.24	\$0.78	\$1.05	\$1.31
\$250K to \$300K	\$0.68	\$0.90	\$1.15	\$0.74	\$0.97	\$1.22
\$300K to \$400K	\$0.59	\$0.81	\$1.09	\$0.65	\$0.87	\$1.14
\$400K to \$500K	\$0.55	\$0.81	\$1.14	\$0.59	\$0.84	\$1.18
\$500K to \$750K	\$0.58	\$0.88	\$1.20	\$0.61	\$0.95	\$1.27
\$750K to \$1M	\$0.65	\$0.88	\$1.13	\$0.72	\$1.00	\$1.24
\$1M to \$2.5M	\$0.60	\$0.81	\$1.02	\$0.67	\$0.89	\$1.13
\$2.5M to \$5M	\$0.49	\$0.65	\$0.83	\$0.56	\$0.74	\$0.92
\$5M to \$7.5M	\$0.40	\$0.52	\$0.66	\$0.46	\$0.60	\$0.75
\$7.5M to \$10M	\$0.39	\$0.48	\$0.61	\$0.43	\$0.54	\$0.64
\$10M or More	\$0.29	\$0.39	\$0.48	\$0.34	\$0.45	\$0.56
All	\$0.63	\$0.88	\$1.18	\$0.67	\$0.93	\$1.23

Source: New York City Department of Finance, Division of Tax Policy Analytical File

Note: Restricted to taxable billable non-easement properties.

The pattern of DOF values capturing a declining portion of sales-based market values is similar for condos (Table 7). DOF value captures 53 percent of sales-based market value for condos valued at less than \$100K in Fiscal Year 2021, and this percentage generally decreases as sales-based market value increases, reaching only 12 percent for condos with sales-based values greater than \$10M. In Fiscal Year 2019 these shares were 34 percent and 10 percent respectively.

However, as shown in Table 14, condos do not show the same pattern in their median ETRs as coops. In Fiscal Year 2021, condos valued at less than \$100K have a median ETR of \$0.57, while condos at the highest end pay \$0.50, and there is significant variation at intervening price levels. This is primarily due to the 421-a tax exemption. In Fiscal Year 2019, these median ETRs were \$0.41 and \$0.44, respectively.

Table 14: Effective Tax Rates for Class 2 Condos by Sales-Based Market Value Category, Fiscal Year 2019 vs. Fiscal Year 2021

Sales-Based Market Value Category	Fiscal Year 2019			Fiscal Year 2021		
	ETR After Exemptions and Abatements			ETR After Exemptions and Abatements		
	25th Percentile	Median	75th Percentile	25th Percentile	Median	75th Percentile
Less Than \$100K	\$0.33	\$0.41	\$0.42	\$0.37	\$0.57	\$0.67
\$100K to \$150K	\$0.27	\$0.32	\$0.36	\$0.38	\$0.47	\$0.52
\$150K to \$200K	\$0.26	\$0.47	\$1.14	\$0.34	\$0.40	\$0.50
\$200K to \$250K	\$0.24	\$0.56	\$1.01	\$0.38	\$0.71	\$1.10
\$250K to \$300K	\$0.45	\$0.72	\$1.06	\$0.56	\$0.80	\$1.08
\$300K to \$400K	\$0.38	\$0.65	\$0.91	\$0.52	\$0.75	\$1.03
\$400K to \$500K	\$0.16	\$0.58	\$0.89	\$0.34	\$0.69	\$1.00
\$500K to \$750K	\$0.09	\$0.54	\$0.93	\$0.22	\$0.66	\$1.10
\$750K to \$1M	\$0.09	\$0.68	\$1.02	\$0.26	\$0.84	\$1.18
\$1M to \$2.5M	\$0.34	\$0.73	\$0.97	\$0.43	\$0.85	\$1.10
\$2.5M to \$5M	\$0.54	\$0.70	\$0.87	\$0.61	\$0.80	\$0.99
\$5M to \$7.5M	\$0.47	\$0.61	\$0.78	\$0.53	\$0.69	\$0.88
\$7.5M to \$10M	\$0.41	\$0.53	\$0.70	\$0.47	\$0.62	\$0.81
\$10M or More	\$0.31	\$0.44	\$0.59	\$0.35	\$0.50	\$0.68
All	\$0.27	\$0.63	\$0.93	\$0.39	\$0.74	\$1.06

Source: New York City Department of Finance, Division of Tax Policy Analytical File

Note: Restricted to taxable billable non-easement properties.



Evaluating the Recommended Changes to the Property Tax System

EVALUATING THE RECOMMENDED CHANGES TO THE PROPERTY TAX SYSTEM

The Commission's mandate has been to evaluate all aspects of the property tax system with the goal of increasing fairness and transparency. It has spent more than two years analyzing data and examining various reform simulation models that comport with its mandate. Based on the extensive deliberations of Commission members, ex-officio members and staff, the Commission is advancing 10 final recommendations in this report. This section evaluates their impact.

Structural Changes to the Property Tax System

This Commission recommends four structural changes to address many of the current inequities that were identified:

- 1. Creating a new expanded residential class, consisting of 1-3 family homes, as well as coops, condominiums, and 4-10 unit rental buildings. The property tax system would continue to consist of four classes of property: residential, large rentals, utilities, and commercial.**

The proposed new residential class would consist of current class 1 properties and current class 2 condos, coops, and 4-10 unit small rental buildings. This recommendation furthers the principles of fairness and transparency since coops and condos are very similar to current class 1 properties in terms of residential usage. Grouping them together helps ensure that they receive the same tax treatment.

Small rental properties can be argued to contain features found in both residential properties and large rentals, but the Commission has recommended that they be included in this new residential class because the volume of sales for small rentals is sufficient to

value these parcels using the comparable sales valuation method, as the rest of the new residential class will be valued¹¹.

- 2. Using a sales-based methodology to value all properties in the residential class.**

This recommendation would eliminate Section 581 of the New York State Real Property Tax Law (RPTL), which requires the valuation of coops and condos based on comparable rental properties. As the data indicates, Section 581 has resulted in considerable inequity, including higher-valued properties being assessed at a fraction of their true values. The undervaluation of such properties and the difficulty of finding comparable rents for high-end coops and condos demonstrate the need to end the current valuation method.

This recommendation achieves valuation equity, both between and within property types, since all properties in the new residential class will be subject to similar methods for determining values for taxation. Further, this recommendation would allow DOF to use the comparable sales approach recommended by IAAO to determine market values for all parcels in the new residential class, helping to ensure uniformity in administration.

- 3. Ending fractional assessments for all property types and assessing each property at its full market value. This will result in an increase in the taxable base; therefore, the tax rate required to generate the same level of revenue will decrease.**

¹¹ In contrast, from an ownership perspective, large rentals are akin to commercial properties and are valued and taxed using the same net income capitalization approach; therefore, the Commission does not recommend their inclusion in the residential class.

The Commission's recommendation of eliminating fractional assessments would provide uniformity among properties, removing the disparities in taxable values created by the current system of varying fractional assessments of 6 percent (class 1) and 45 percent (classes 2, 3 and 4).

This recommendation would also enhance transparency by eliminating the calculation of assessed value as a separate step in determining a property's taxes.

Since the taxable base would increase, given the removal of fractional assessments and valuation of coops and condos based upon sales, the tax rate needed to achieve the same amount of revenue would be lower than the current statutory class 1 and class 2 rates.

4. Eliminating current assessed value growth caps for the new residential class and instituting five-year transitional treatment for market value growth, whereby year-over-year changes in market values are phased-in over five years at 20 percent per year.

Assessed value growth caps are among the primary drivers of the current inequitable system, as the Commission's data analysis has demonstrated. In order to lessen the impact of market value volatility on tax bills, the Commission recommends that year-over-year market value changes (both increases

and decreases, excluding those due to physical alterations) be phased-in over five years. The market value reflecting these phase-ins would be referred to as transitional market value. During most multi-year time periods, this approach essentially creates a moving average of market value changes, serving as a smoothing mechanism. This methodology is the same as the one currently used for class 2 parcels with more than 10 units and for class 4 properties. During volatile time periods, the minimum of transitional market value or actual market value would be used for purposes of establishing taxable value, thereby providing tax relief for properties that experience significant market value reductions.

Under this transitional approach, changes in market value in any given year would be fully reflected in tax bills within five years, and in contrast to assessed value growth caps, disparities in ETRs (ETR, defined as tax per \$100 of sales-based market value¹²) caused by different rates of property value appreciation would only be temporary. Replacing assessed value growth caps with transitional treatment would be a critical step towards eliminating structural inequities among property types subject to such caps, since the caps have limited the amount of market value appreciation that has flowed through to assessed value.

¹² ETR is a standard tool used to compare tax burden across properties.

Analyzing the Impact of Implementing the Structural Changes in the Commission's Recommendations

The Commission's analysis rests on a simulation model that assumes an immediate switch to these recommendations, without any transition period; thus, reported results are after all recommendations are fully phased-in. In keeping with the Commission's mandate of revenue neutrality, the aggregate tax for the new residential class equals the aggregate tax for these properties in Fiscal Year 2021.

The model is intended to highlight the general redistributive impacts of reform and does not attempt to project the ultimate tax incidence and economic results of a new property tax regime. The model does not make assumptions about possible real estate market adjustments resulting from reform and does not include assumptions about future economic conditions.

The simulation model assumes that all current exemption and abatement programs will continue, except for the coop-condo abatement, which would not be required post-reform.¹³

ANALYSIS OF THE STRUCTURAL REFORMS

Under the Commission's structural reform recommendations, the nominal property tax rate required to generate the same amount of revenue would be 0.814 percent, reflecting the new larger tax base. The ETRs for all parcels in the new residential class would be identical before exemptions and abatements because all parcels would be valued at their full sales-based market value.

Table 15: Impact of Structural Reform Recommendations 1-4 on ETRs Before Exemptions and Abatements by Major Property Type, Fiscal Year 2021

Property Type	Fiscal Year 2021			After Reform		
	25th Percentile	Median	75th Percentile	25th Percentile	Median	75th Percentile
1-3 Family	\$0.73	\$0.88	\$1.01	\$0.81	\$0.81	\$0.81
Class 2 Condos	\$0.79	\$1.05	\$1.35	\$0.81	\$0.81	\$0.81
Coops	\$0.93	\$1.21	\$1.52	\$0.81	\$0.81	\$0.81
Small Rentals	\$0.50	\$0.79	\$1.16	\$0.81	\$0.81	\$0.81

Source: New York City Department of Finance, Division of Tax Policy Analytical File

Note: Restricted to taxable billable non-easement properties.

Table 15 shows ETRs before exemptions and abatements for Fiscal Year 2021 under the current system and after the Commission's four structural reform recommendations. As a result of the recommended structural changes to the property tax system, horizontal equity would be increased as all parcels within the new residential class, irrespective of property type or value, would be taxed at the same ETR prior to the application of exemptions and abatements. The system would also be simpler, since a property's tax calculation starts with its full sales-based market value, and more transparent, making it easier for taxpayers to understand how their tax bills are calculated. Under the current system, the median ETR varies by major property type, as does the interquartile range¹⁴. After structural reform recommendations 1-4, all properties in the new residential class would have the same ETR (\$0.81) before exemptions and abatements.

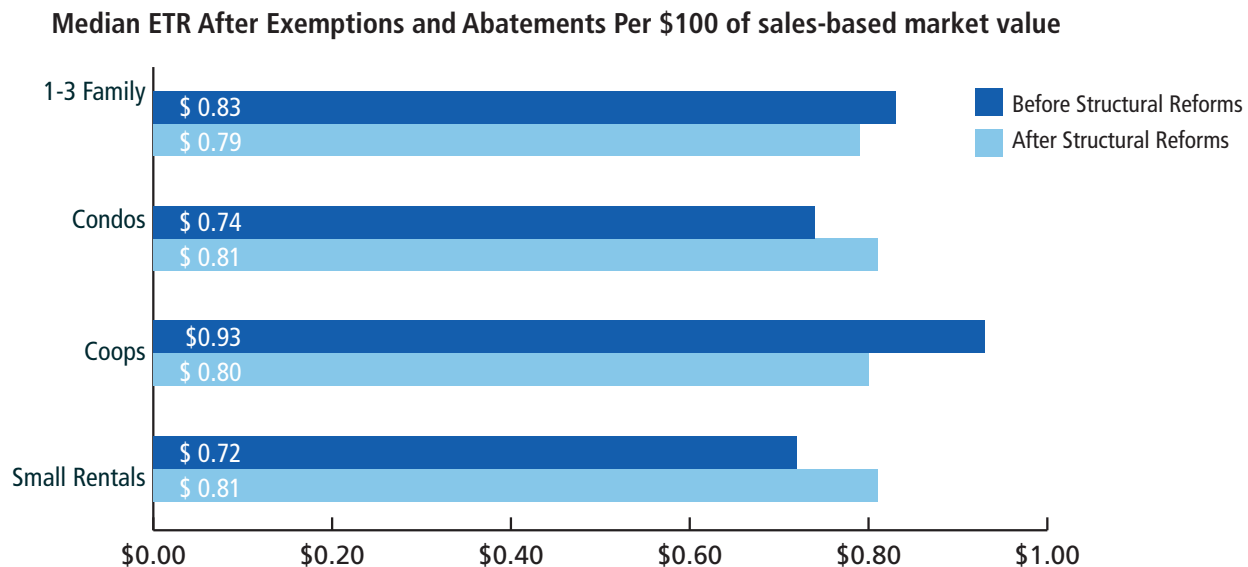
¹³ The coop-condo abatement, created in 1996 to offset some of the inequities between class 1 and class 2 properties, is no longer needed since the Commission's recommendations address these inequities.

¹⁴ The interquartile range is the difference between the 25th percentile value and the 75th percentile value.

To mitigate tax burden on vulnerable populations, policy decisions have been made to provide subsets of parcels with exemptions and abatements. The inclusion of exemptions and abatements creates variation in ETRs. Figure 2 below compares current Fiscal Year 2021 ETRs after all current exemptions and abatements to post-reform ETRs after all current exemptions and abatements¹⁵. In Fiscal Year 2021, the median ETRs among the major property types in the new residential class range from \$0.72 for small rentals to \$0.93 for coops.

The chart shows that after the implementation of the Commission’s four structural reform recommendations, median ETRs would be much more uniform across property types, ranging from \$0.79 to \$0.81.

Figure 2: Median ETRs Before and After Including Structural Reform Recommendations 1-4, by Major Property Type, FY2021



Source: New York City Department of Finance, Division of Tax Policy Analytical File

Notes: Restricted to taxable billable non-easement properties.

A parcel is defined as a unit for coops and as a tax lot for all other property types (with tax lot defined as unique combination of borough, block and lot identifiers, or a "BBL").

¹⁵ In the proposed system the coop-condo abatement would be eliminated and therefore is not included in the 'After Structural Reforms' ETR calculation.

Table 16 below shows the impact of the Commission's four structural reform recommendations on ETRs by sales-based market value category. In Fiscal Year 2021, for all parcels and for primary resident owners¹⁶, as sales-based market value increases, median ETR decreases. For properties valued at less than \$100,000, the median ETR in Fiscal Year 2021 is \$1.22, whereas the median ETR for properties valued at over \$10 million is only \$0.52. The Commission made fixing this regressivity a major focus of its work.

Table 16: Impact of Structural Reform Recommendations 1-4 on ETRs by Sales-Based Market Value Category, Fiscal Year 2021

Sales-Based Market Value Category	All Parcels			Primary Resident Owner Parcels Only		
	Number of Parcels	Fiscal Year 2021 ETR	Post Reform ETR	Number of Parcels	Fiscal Year 2021 ETR	Post Reform ETR
		Median	Median		Median	Median
Less Than \$100K	11,818	\$1.22	\$0.81	3,609	\$1.47	\$0.51
\$100K to \$150K	23,868	\$0.85	\$0.58	9,736	\$1.14	\$0.58
\$150K to \$200K	30,707	\$1.00	\$0.76	17,339	\$1.00	\$0.65
\$200K to \$250K	38,681	\$1.01	\$0.77	25,219	\$0.94	\$0.68
\$250K to \$300K	42,338	\$0.95	\$0.78	28,374	\$0.88	\$0.71
\$300K to \$400K	94,318	\$0.87	\$0.77	65,132	\$0.81	\$0.73
\$400K to \$500K	114,460	\$0.89	\$0.76	83,188	\$0.87	\$0.75
\$500K to \$750K	349,352	\$0.89	\$0.77	258,549	\$0.88	\$0.77
\$750K to \$1M	231,910	\$0.84	\$0.80	166,882	\$0.83	\$0.78
\$1M to \$2.5M	336,374	\$0.72	\$0.81	214,510	\$0.72	\$0.80
\$2.5M to \$5M	59,427	\$0.63	\$0.81	33,916	\$0.62	\$0.81
\$5M to \$7.5M	14,181	\$0.64	\$0.81	6,741	\$0.59	\$0.81
\$7.5M to \$10M	5,492	\$0.59	\$0.81	2,348	\$0.54	\$0.81
\$10M or More	5,739	\$0.52	\$0.81	2,116	\$0.46	\$0.81
Total	1,358,665	\$0.84	\$0.80	917,659	\$0.83	\$0.78

Source: New York City Department of Finance, Division of Tax Policy Analytical File

Notes: Restricted to taxable billable non-easement properties.

A parcel is defined as a unit for coops and as a tax lot for all other property types (with tax lot defined as unique combination of borough, block and lot identifiers, or a "BBL").

As Table 16 illustrates, the regressivity that is in the current system would be removed after incorporating the four structural reform recommendations proposed by the Commission. Median ETRs would be more similar for all properties in the new residential class irrespective of sales-based market value.

¹⁶ A parcel is classified within the Commission's analysis as occupied by a primary resident homeowner, either by a successful match of a Tax Year 2018 personal income tax return to FY2019 property ownership information, or receipt of an exemption (such as School Tax Relief, or Senior Citizen Homeowners Exemption) or an abatement (such as the Coop-Condo Tax Abatement) in FY2021 which requires primary residency.

Table 17 shows the impact of the Commission’s four structural reform recommendations on ETRs by primary resident owner income¹⁷. Under the current system, in Fiscal Year 2021, median ETRs are lowest for those with the highest incomes (ETRs between \$0.66 and \$0.70), but highest for those with incomes between \$75,000 and \$400,000 (ETRs between \$0.84 and \$0.89). About 70 percent of primary resident owners have incomes below \$150,000, and most of their parcels have higher ETRs than the parcels owned by primary residents earning over \$1,000,000. Addressing this has been a top priority of this Commission.

Table 17: Impact of Structural Reform Recommendations 1-4 on ETRs, by Primary Resident Owner Income, Fiscal Year 2021

Income Category	Primary Resident Owner Parcels Only		
	Number of Parcels	Fiscal Year 2021 ETR	Post Reform ETR
		Median	Median
\$0 to \$25k	72,708	\$0.70	\$0.76
\$25k to \$50k	123,942	\$0.75	\$0.76
\$50k to \$75k	151,262	\$0.82	\$0.77
\$75k to \$100k	132,444	\$0.84	\$0.77
\$100k to \$150k	164,331	\$0.86	\$0.78
\$150k to \$200k	91,810	\$0.89	\$0.79
\$200k to \$300k	86,166	\$0.88	\$0.80
\$300k to \$400k	26,891	\$0.85	\$0.81
\$400k to \$500k	14,422	\$0.83	\$0.81
\$500k to \$1M	31,282	\$0.81	\$0.81
\$1M to \$2.5M	15,055	\$0.76	\$0.81
\$2.5M to \$5M	4,525	\$0.70	\$0.81
\$5M to \$10M	1,768	\$0.70	\$0.81
\$10M or More	1,053	\$0.66	\$0.81
All	917,659	\$0.83	\$0.78

Source: New York City Department of Finance, Division of Tax Policy Analytical File

Notes: Restricted to taxable billable non-easement properties.

A parcel is defined as a unit for coops and as a tax lot for all other property types (with tax lot defined as unique combination of borough, block and lot identifiers, or a “BBL”).

After incorporating the Commission’s four structural reform recommendations, median ETRs would be much more equal across the various income ranges. Median ETRs would be slightly lower for primary resident owners earning less than \$400,000 (median ETRs between \$0.76 and \$0.80).

Table 18 shows the impact of the Commission’s four structural reform recommendations on ETRs across the City’s five boroughs. For all parcels, under the current system in Fiscal Year 2021, the highest median ETR is found in Manhattan (\$0.98), followed by Staten Island (\$0.96). The lowest median ETR is found in Brooklyn (\$0.63).

¹⁷ Owner income data is TY18 “augmented income,” defined as AGI plus untaxed sources of income (e.g., social security payments) plus losses added back.

After implementing the Commission's four structural reform recommendations, the citywide median ETR would decrease from \$0.84 to \$0.80. Among the boroughs, for all parcels, the largest decrease in median ETR would be in Staten Island, from \$0.96 to \$0.77. As a result of Brooklyn's current Fiscal Year 2021 ETR, which is significantly lower than the citywide ETR, Brooklyn would be the only borough to see an increase in median ETR, from \$0.63 to \$0.80.

For primary resident owners only, the highest median ETR is found in Staten Island (\$0.95) and the lowest in Brooklyn (\$0.64). The overall primary resident median ETR would decrease from \$0.83 to \$0.78.

Table 18: Impact of Structural Reform Recommendations 1-4 on ETRs by Borough, Fiscal Year 2021

Borough	All Parcels			Primary Resident Owner Parcels Only		
	Number of Parcels	Fiscal Year 2021 ETR	Post Reform ETR	Number of Parcels	Fiscal Year 2021 ETR	Post Reform ETR
		Median	Median		Median	Median
Manhattan	310,562	\$0.98	\$0.81	199,481	\$0.93	\$0.81
Bronx	119,536	\$0.89	\$0.77	74,080	\$0.89	\$0.76
Brooklyn	359,457	\$0.63	\$0.80	228,721	\$0.64	\$0.79
Queens	442,816	\$0.84	\$0.79	316,304	\$0.83	\$0.78
Staten Island	126,294	\$0.96	\$0.77	99,073	\$0.95	\$0.76
All	1,358,665	\$0.84	\$0.80	917,659	\$0.83	\$0.78

Source: New York City Department of Finance, Division of Tax Policy Analytical File

Notes: Restricted to taxable billable non-easement properties.

A parcel is defined as a unit for coops and as a tax lot for all other property types (with tax lot defined as unique combination of borough, block and lot identifiers, or a "BBL").

EVALUATION

As shown in the tables above, the current property tax system is regressive when ETRs are analyzed by sales-based market value and by owner income.

The four structural recommendations would enhance horizontal equity, as shown by the equalizing of median ETRs within and across property types in the new residential class, and across sales-based market values, primary resident owner incomes, and boroughs.

The recommendations would also make the system much simpler for all taxpayers in the new residential class, and make it easier for taxpayers to calculate taxes and their ETR. Differences in ETRs would be due only to the impact of current exemption or abatement programs, which represent intentional deviations from horizontal equity for specific policy purposes.

Providing Targeted Relief for Primary Resident Owners

Fairness in taxation involves more than horizontal equity, the goal of these four structural reform proposals. As a result, the Commission views its four structural reform recommendations as the first step to a better property tax system. The second step is the ability-to-pay imperative, which has been a longstanding foundation for providing property tax exemptions and abatements to vulnerable populations. Targeted property tax relief for vulnerable populations, e.g., the Senior Citizen Homeowners Exemption and Disabled Homeowner Exemption, have been widely embraced and are policies that the Commission has determined should stay in the new system.

The Commission concluded that there is a need for additional targeted tax relief for primary residents. Such targeted programs would make the system fairer by rewarding owners who use their property as their primary residence and help low- and moderate-income primary resident owners better afford their tax bills.

There are limitless combinations for designing homeowner tax relief programs, and a final decision on the exact specifications is for policymakers to decide. In this final report, the Commission has attempted to find a balance between providing meaningful relief to a significant number of primary resident owners and maintaining revenue neutrality within the restructured property tax system.

The Commission recommends two primary resident owner relief programs:

- 5. A partial homestead exemption for primary resident owners in the new residential class. This exemption should be either a flat rate or a graduated marginal rate exemption for primary resident owners with incomes up to \$500,000, with a phase-out of the benefit for incomes over \$375,000. The Commission recommends retaining all existing personal exemption programs and eliminating the current coop-condo abatement, which would no longer be necessary.
- 6. A circuit breaker to lower the property tax liability for primary resident owners burdened by property taxes based on the ratio of property tax to income. The circuit breaker should be for primary resident owners with a ratio of tax paid to income exceeding 10 percent and incomes below \$90,550, with a phase-out of the benefit beginning at \$58,000. The maximum benefit amount would be capped at \$10,000.

A partial homestead exemption would provide significant relief to primary resident owners and the circuit breaker would target primary resident owners who, even after the homestead exemption and all other exemptions and abatements, are still heavily burdened by property taxes. The circuit breaker would be provided as an abatement against an owner’s property tax.

Options for a Partial Homestead Exemption

Below are the two options for a homestead exemption that the Commission is recommending:

- 1. Flat Rate Partial Homestead Exemption: A fixed exemption percentage rate for all eligible parcels.
 - Exemption benefit would be 20 percent of market value for all eligible parcels.
 - Benefit would be for primary resident owners with incomes up to \$500,000, with a benefit phase-out for incomes over \$375,000, as shown below in Table 19. Example 4 illustrates how the phase-out impacts the benefit percentage for different incomes.

Table 19: Exemption Benefit Percentages for Incomes in the Phase-Out Range

20% Flat Rate Exemption	
Income	Exemption Benefit Percentage
≤ \$375,000	20%
\$400,000	16%
\$425,000	12%
\$450,000	8%
\$475,000	4%
\$500,000	0%

Example 4

20% Flat Rate Exemption			
Income	Sales-Based Market Value	Exemption Benefit Percentage	Exempt Value
\$100,000	\$400,000	20%	\$80,000
\$100,000	\$800,000	20%	\$160,000
\$400,000	\$1,000,000	16%	\$160,000
\$400,000	\$2,500,000	16%	\$400,000
\$500,000	\$2,500,000	0%	\$0

2. Graduated Marginal Rate Partial Homestead Exemption: The exemption percentage is higher for lower-valued parcels, so as a parcel's value increases, the marginal exemption percentage decreases. The exemption schedule is set out in Table 20.

- Like the flat rate exemption above, the benefit would be for primary resident owners, with incomes up to \$500,000, with a benefit phase-out for incomes over \$375,000.
- The maximum exemption benefit would be 30 percent for parcels with a sales-based market value of \$500,000 or less.
- The maximum dollar exemption would be \$525,000, which would be a diminishing percent of value for properties at higher market value levels above \$5 million.

As sales-based market value increases, the marginal exemption percentage benefit decreases up to a maximum sales-based market value of \$5 million. A property with a market value over \$5 million would receive the benefit of the marginal exemption structure on the first \$5 million of value (parcel would receive exemption of \$525,000), but no additional benefit for value above that amount, as shown in Table 20.

Example 5

30% Graduated Marginal Rate Exemption			
Income	Sales-Based Market Value	Exemption Benefit Percentage	Exempt Value
\$100,000	\$400,000	30%	\$120,000
\$100,000	\$800,000	30% of first \$500k, 20% of additional \$300k	\$210,000
\$400,000	\$1,000,000	24% of first \$500k, 16% of additional \$500k	\$200,000
\$500,000	\$2,500,000	0%	\$0

Table 20: Graduated Marginal Rate Exemption Structure

For the Portion of Sales-Based Market Value Between	Primary Resident with Income <\$500K	
	Marginal Percent Exempt	Maximum Exempt Value
\$0-\$500K	30%	\$150,000
\$500K-\$1M	20%	\$250,000
\$1M-\$2.5M	10%	\$400,000
\$2.5M-\$5.0M	5%	\$525,000
\$5M or More	0%	\$525,000

Notes: Marginal exemption percentage in each row applies to all value above the previous exemption percentage category, up to the value in the row. Sales-based market value in excess of \$5M is 0% exempt.

The marginal exemption percentage in each row applies to all value above the previous exemption percentage category, up to the value in the row.

Example 5 illustrates that for both the flat rate partial homestead exemption and the graduated exemption models, eligible primary resident owners of small rental buildings may qualify, but the benefit would be prorated to the unit in which they reside.

Given the different structures of the two potential partial homestead exemption programs, the Commission considers the following to be the pros and cons of the two options.

1. Flat Rate Partial Homestead Exemption:

Pros:

- The exemption is simple, transparent and easy to calculate: sales-based market value * benefit percentage.

Cons:

- Parcels with the highest value receive the largest dollar benefit. For example, a 20 percent exemption on a \$5 million parcel is worth \$1 million in exempt value.

2. Graduated Marginal Rate Partial Homestead Exemption:

Pros:

- The exemption value is progressive, since the benefit percentage is larger for lower-valued parcels.
- A larger portion of the total benefit goes to parcels with lower values compared to the flat rate exemption.

Cons:

- Progressivity based on market value is not a standard feature of property taxation and has not been used in any other major jurisdiction¹⁸.
- The exemption is complex and potentially confusing to property owners, since the exemption percentages are tied to a parcel's market value.

Both recommended partial homestead exemption options would provide substantial relief to primary resident owners who occupy their home, thereby mitigating their property tax burden and lowering their ETRs.

Circuit Breaker

A robust circuit breaker would provide meaningful relief to tax burdened individuals after all other benefits have been applied. The Commission heard testimony from numerous New Yorkers who are concerned that they are currently tax burdened, or could be after reform is introduced, and would welcome additional relief.

The Commission has identified the parameters for a circuit breaker, which would provide meaningful relief

to a large number of tax burdened low- and moderate-income primary resident owners.

The circuit breaker presented here provides an additional tax reduction for primary residents with incomes below \$90,550¹⁹. The benefit gradually phases out beginning at \$58,000. If a primary resident owner's property tax bill, after including the partial homestead exemption and any other existing exemptions, exceeds 10 percent of their income, the owner is eligible for the circuit breaker. For incomes below \$58,000, the benefit is 100 percent of the tax above the property-tax-to-income threshold of 10 percent, up to \$10,000. For incomes above \$58,000, the benefit percentage would be reduced according to the schedule in Table 21.

Table 21: Exemption Benefit Percentages for Incomes in the Phase-Out Range

Circuit Breaker	
Income	Benefit Percentage*
≤\$58,000	100%
\$65,000	78%
\$70,000	63%
\$75,000	48%
\$80,000	32%
\$85,000	17%
\$90,550	0%

Note: Percent of tax above property tax to income threshold eligible for the circuit breaker

Example 6

Circuit Breaker				
Income	Tax Bill After Reform	Tax Amount Over 10% of Income	Benefit Percentage	Circuit Breaker Value
\$30,000	\$5,000	\$2,000	100%	\$2,000
\$50,000	\$8,000	\$3,000	100%	\$3,000
\$75,000	\$10,000	\$2,500	48%	\$1,194

¹⁸ Washington DC has a graduated tax rate structure for commercial/industrial properties based on sales-based market value (<https://otr.cfo.dc.gov/page/real-property-tax-rates>). However, this structure is not applied to residential properties nor is it marginal.

¹⁹ The \$90,550 threshold was chosen as it is the FY21 income limit for enhanced School Tax Relief (STAR). In FY22, the enhanced STAR limit is \$92,000. Enhanced STAR is for primary resident owners aged 65 and over with income under stated threshold.

As noted, several options exist to modify the circuit breaker design including adjusting the tax-to-income threshold, the benefit percentage, and the income threshold at which owners would qualify. Ultimately, the circuit breaker with the parameters specified above would meaningfully alleviate the tax burden for eligible primary resident owners and is, therefore, a key feature of reform that the Commission is advancing.

Analyzing the Impact of a Partial Homestead Exemption and a Circuit Breaker

Most primary resident owners who receive either of the proposed homeowner relief benefits, or both, would see a reduction in their tax liability compared to their Fiscal Year 2021 tax before reform and compared to reform with structural changes only (no owner relief). The following series of tables illustrate the impact of these owner relief programs on ETRs by sales-based market value, by primary resident owner income and by borough. Non-resident parcels would have a slightly higher liability and ETR compared to reform with structural changes only.

Table 22 shows ETRs by sales-based market value after incorporating either of the partial homestead exemption options and the circuit breaker.

Table 22: Impact of Incorporating a Partial Homestead Exemption and Circuit Breaker on ETRs, by Sales-Based Market Value Category, Fiscal Year 2021

Sales-Based Market Value Category	All Parcels				Primary Resident Owner Parcels Only			
	Number of Parcels	Fiscal Year 2021 ETR	Post Reform		Number of Parcels	Fiscal Year 2021 ETR	Post Reform	
			20% Flat Rate Exemption	30% Graduated Marginal Rate Exemption			20% Flat Rate Exemption	30% Graduated Marginal Rate Exemption
		Median	Median	Median		Median	Median	Median
Less Than \$100K	11,818	\$1.22	\$0.93	\$0.94	3,609	\$1.47	\$0.43	\$0.35
\$100K to \$150K	23,868	\$0.85	\$0.53	\$0.45	9,736	\$1.14	\$0.52	\$0.44
\$150K to \$200K	30,707	\$1.00	\$0.72	\$0.65	17,339	\$1.00	\$0.58	\$0.50
\$200K to \$250K	38,681	\$1.01	\$0.73	\$0.65	25,219	\$0.94	\$0.62	\$0.54
\$250K to \$300K	42,338	\$0.95	\$0.73	\$0.65	28,374	\$0.88	\$0.64	\$0.56
\$300K to \$400K	94,318	\$0.87	\$0.73	\$0.65	65,132	\$0.81	\$0.67	\$0.59
\$400K to \$500K	114,460	\$0.89	\$0.69	\$0.61	83,188	\$0.87	\$0.69	\$0.61
\$500K to \$750K	349,352	\$0.89	\$0.71	\$0.66	258,549	\$0.88	\$0.70	\$0.64
\$750K to \$1M	231,910	\$0.84	\$0.72	\$0.68	166,882	\$0.83	\$0.72	\$0.67
\$1M to \$2.5M	336,374	\$0.72	\$0.75	\$0.77	214,510	\$0.72	\$0.73	\$0.72
\$2.5M to \$5M	59,427	\$0.63	\$0.94	\$0.96	33,916	\$0.62	\$0.90	\$0.93
\$5M to \$7.5M	14,181	\$0.64	\$0.94	\$0.96	6,741	\$0.59	\$0.94	\$0.96
\$7.5M to \$10M	5,492	\$0.59	\$0.94	\$0.96	2,348	\$0.54	\$0.94	\$0.96
\$10M or More	5,739	\$0.52	\$0.94	\$0.96	2,116	\$0.46	\$0.94	\$0.96
Total	1,358,665	\$0.84	\$0.74	\$0.68	917,659	\$0.83	\$0.71	\$0.65

Source: New York City Department of Finance, Division of Tax Policy Analytical File

Notes: Restricted to taxable billable non-easement properties

A parcel is defined as a unit for coops and as a tax lot for all other property types (with tax lot defined as unique combination of borough, block and lot identifiers, or a "BBL").

Under the current system ETRs are highest for the lowest-valued properties and decline as sales-based market value increases. In Fiscal Year 2021, under the current system, the median ETR for primary resident owner parcels valued at less than \$100,000 is \$1.47, while parcels over \$10 million have a median ETR of \$0.46. Under a model with a 20 percent flat rate exemption, those ETRs are \$0.43 and \$0.94, respectively. Under a model with a 30 percent graduated marginal rate exemption, the ETRs are \$0.35 and \$0.96, respectively.

Under either partial homestead exemption option, as sales-based market values increases, so would the median ETR. Only for primary resident owner parcels with a sales-based market value above \$2.5 million would the median ETR be higher under a reformed system than under the current system.

Under a system with the graduated marginal rate exemption, the median ETRs would be lower for primary resident owner parcels with a sales-based market value of up to \$2.5 million compared to a system with the flat rate exemption. This is because the graduated marginal rate exemption has a higher benefit percentage for the first \$500,000 of a parcel's sales-based market value. Conversely, median ETRs for parcels valued at over \$2.5 million would be slightly higher (between \$0.02-\$0.03) under a system with a graduated marginal rate exemption compared to a flat rate exemption.

Table 23 shows ETRs by primary resident owner income after incorporating either of the partial homestead exemption options and the circuit breaker.

Table 23: Impact of Incorporating a Partial Homestead Exemption and Circuit Breaker on ETRs, by Primary Resident Owner Income Category, Fiscal Year 2021

Income Category	Primary Resident Owner Parcels Only			
	Number of Parcels	Fiscal Year 2021 ETR	Post Reform	
			20% Flat Rate Exemption	30% Graduated Marginal Rate Exemption
		Median	Median	Median
\$0 to \$25k	72,708	\$0.70	\$0.18	\$0.17
\$25k to \$50k	123,942	\$0.75	\$0.46	\$0.45
\$50k to \$75k	151,262	\$0.82	\$0.69	\$0.62
\$75k to \$100k	132,444	\$0.84	\$0.71	\$0.66
\$100k to \$150k	164,331	\$0.86	\$0.72	\$0.67
\$150k to \$200k	91,810	\$0.89	\$0.73	\$0.68
\$200k to \$300k	86,166	\$0.88	\$0.74	\$0.71
\$300k to \$400k	26,891	\$0.85	\$0.75	\$0.72
\$400k to \$500k	14,422	\$0.83	\$0.84	\$0.86
\$500k to \$1M	31,282	\$0.81	\$0.94	\$0.96
\$1M to \$2.5M	15,055	\$0.76	\$0.94	\$0.96
\$2.5M to \$5M	4,525	\$0.70	\$0.94	\$0.96
\$5M to \$10M	1,768	\$0.70	\$0.94	\$0.96
\$10M or More	1,053	\$0.66	\$0.94	\$0.96
All	917,659	\$0.83	\$0.71	\$0.65

Source: New York City Department of Finance, Division of Tax Policy Analytical File

Notes: Restricted to taxable billable non-easement properties.

A parcel is defined as a unit for coops and as a tax lot for all other property types (with tax lot defined as unique combination of borough, block and lot identifiers, or a "BBL").

Under the current system, in Fiscal Year 2021, the highest median ETRs were seen for those with incomes between \$75,000 and \$400,000. With both the homestead exemption and the circuit breaker programs, those with the lowest incomes would have the lowest median ETRs, and as primary resident owner income increases, so would the median ETR.

For primary resident owners with income less than \$400,000, the median ETR would decrease after implementing the Commission's recommendations. The median decreases by income categories range from \$0.10 to \$0.53 depending on primary resident owner income and partial homestead exemption option.

Under both homestead exemption models, more than half of all primary resident owners with incomes above \$500,000 would pay the same ETR (\$0.94 under the flat rate exemption and \$0.96 under the graduated marginal rate exemption).

The Commission's recommendations would increase vertical equity, resulting in a fairer system that retains the principle of the ability to pay by helping ensure taxpayers can afford their property tax bills.

Table 24 shows the impact of incorporating either of the partial homestead exemption options and the circuit breaker into the models on ETRs by borough.

Overall, citywide, the Fiscal Year 2021 median ETR under the current system is \$0.84 for all parcels and \$0.83 for primary resident owners only. If only the four structural reform recommendations were included, these median ETRs would decrease to \$0.80 and \$0.78, respectively.

However, as shown in Table 24, the citywide median ETR decreases further when the owner relief programs are included. The 20 percent flat rate exemption would result in a citywide median ETR for primary resident owners of \$0.71. The 30 percent graduated marginal rate exemption would decrease the citywide median ETR for primary resident owners to \$0.65.

Table 24: Impact of Incorporating a Partial Homestead Exemption and Circuit Breaker on ETRs, by Borough, Fiscal Year 2021

Borough	All Parcels									
	Number of Parcels	Fiscal Year 2021 ETR			Post Reform					
					20% Flat Rate Exemption			30% Graduated Marginal Rate Exemption		
		25th Percentile	Median	75th Percentile	25th Percentile	Median	75th Percentile	25th Percentile	Median	75th Percentile
Manhattan	310,562	\$0.71	\$0.98	\$1.24	\$0.73	\$0.75	\$0.94	\$0.68	\$0.79	\$0.96
Bronx	119,536	\$0.60	\$0.89	\$1.05	\$0.50	\$0.71	\$0.91	\$0.44	\$0.65	\$0.92
Brooklyn	359,457	\$0.36	\$0.63	\$0.86	\$0.58	\$0.74	\$0.94	\$0.54	\$0.69	\$0.96
Queens	442,816	\$0.68	\$0.84	\$0.99	\$0.60	\$0.72	\$0.91	\$0.54	\$0.67	\$0.93
Staten Island	126,294	\$0.82	\$0.96	\$1.07	\$0.66	\$0.71	\$0.75	\$0.59	\$0.65	\$0.71
All	1,358,665	\$0.60	\$0.84	\$1.03	\$0.64	\$0.74	\$0.94	\$0.58	\$0.68	\$0.96

Borough	Primary Resident Owner Parcels Only									
	Number of Parcels	Fiscal Year 2021 ETR			Post Reform					
					20% Flat Rate Exemption			30% Graduated Marginal Rate Exemption		
		25th Percentile	Median	75th Percentile	25th Percentile	Median	75th Percentile	25th Percentile	Median	75th Percentile
Manhattan	199,481	\$0.69	\$0.93	\$1.16	\$0.71	\$0.75	\$0.75	\$0.66	\$0.71	\$0.81
Bronx	74,080	\$0.70	\$0.89	\$1.03	\$0.51	\$0.69	\$0.74	\$0.45	\$0.62	\$0.67
Brooklyn	228,721	\$0.37	\$0.64	\$0.84	\$0.43	\$0.70	\$0.75	\$0.42	\$0.65	\$0.71
Queens	316,304	\$0.66	\$0.83	\$0.96	\$0.51	\$0.69	\$0.73	\$0.47	\$0.63	\$0.67
Staten Island	99,073	\$0.82	\$0.95	\$1.06	\$0.61	\$0.70	\$0.73	\$0.56	\$0.63	\$0.67
All	917,659	\$0.60	\$0.83	\$1.00	\$0.57	\$0.71	\$0.75	\$0.52	\$0.65	\$0.70

Source: New York City Department of Finance, Division of Tax Policy Analytical File

Notes: Restricted to taxable billable non-easement properties.

A parcel is defined as a unit for coops and as a tax lot for all other property types (with tax lot defined as unique combination of borough, block and lot identifiers, or a "BBL").

Four out of the five boroughs would see a decrease in the median ETR for primary resident owners of over \$0.10 under either of the partial homestead exemption options. Staten Island would see the largest decrease in the median ETR, declining from \$0.95 under the current system to \$0.70 under a system with a 20 percent flat rate exemption and to \$0.63 under a system with a 30 percent graduated rate exemption.

Brooklyn is the only borough that would see an increase in the median ETR for primary resident owners. Since Brooklyn's current Fiscal Year ETR is significantly below the median citywide ETR under the current system, it would be difficult to achieve an even lower ETR after reform. Under a system with a 20 percent flat rate exemption and circuit breaker, the median ETR would increase from \$0.64 (current) to \$0.70.

The median Brooklyn ETR after layering on owner relief programs is lower than the ETRs resulting from the structural reforms only. Under a 20 percent flat rate exemption, the Brooklyn ETR is 8 percent lower, and under a 30 percent graduated exemption, the Brooklyn ETR is 13 percent lower.

With a 30 percent marginal rate exemption and circuit breaker, the median ETR for primary residents only would be essentially unchanged but would still be 17 percent lower than the ETRs resulting from the structural reforms only.

Additionally, after including either of the homestead exemption options and the circuit breaker, the 75th percentile ETR in Brooklyn would decrease for primary resident owners. Currently, the 75th percentile ETR is \$0.84, which would decrease to \$0.75 under a system with a 20 percent flat rate exemption and to \$0.71 under a system with a 30 percent graduated rate exemption.

By including primary resident owner relief in the proposed new system, the Commission's recommendations are not only rewarding primary resident ownership by reducing the tax burden for these owners, they are also adhering to the ability-to-pay principle that the Commission deems vital.

EVALUATION:

The four structural reform recommendations of the Commission greatly improve equity and create the framework for a simpler, more transparent system. The Commission's analysis and the testimony by tax-burdened residents led it to conclude that targeted owner relief programs, for those with low and fixed incomes, would further improve equity. Such targeted relief exists across the country and has formed the basis of long-standing exemptions and abatements embraced by New Yorkers.

The Commission has determined that the partial homestead exemption options and the circuit breaker will make the property tax system fairer since they help to ensure that low- to moderate-income primary resident owners have tax bills that they are better able to pay. These programs also will reward primary resident ownership.

The Commission recognizes that there are numerous policy options for designing the partial homestead exemption and circuit breaker. The options that have been presented in this final report and the accompanying ETR analysis by sales-based market value and primary resident owner income categories show that the reformed property tax system would remove the regressivity that has plagued the current system.

Additional Recommendations

PROPOSED REPLACEMENT OF THE CLASS SHARE SYSTEM

7. The Commission recommends eliminating the current class share system and replacing it with a system that freezes relative tax rates for five-year periods. Under the new system, while the Mayor and the City Council can adjust tax rates, the tax rates for all classes may only be altered on a proportional basis within each five-year period. There would no longer be changes in tax rates driven by market value shares, as under the current system. Every five years the City would conduct a mandated study to analyze whether adjustments are needed in order to maintain consistency in the share of taxes relative to the fair market value borne by each tax class.

Very few people understand the current class shares system used for determining and apportioning the tax levy. Therefore, the Commission is recommending structural changes as to how tax class levies are determined; such changes would make the determination of the tax rates simple, transparent, and understandable to legislators and taxpayers alike.

Currently, taxes are recalculated each year through a three-step process: determining the levy, apportioning the levy, and determining the tax rates. Here is the current procedure, with recommended changes.

Determining the Levy:

The City's annual budget process, as specified in the New York City Charter, sets the overall New York City property tax rate. The Mayor estimates the non-property tax revenue, and the City Council sets the overall average property tax rate to raise the amount of property tax revenue necessary to balance the budget; the overall average tax rate (12.283 percent) has not changed since 2009. In Fiscal Year 2021, a total levy of \$33.4 billion was generated by multiplying the overall average tax rate times the citywide taxable billable assessed value of \$271.7 billion.

Apportioning the Levy:

Currently, once the total tax levy has been determined, it is apportioned among the four tax classes using a number of calculations to adjust class shares to reflect annual changes in the relative market share of each tax class compared to its share in Fiscal Year 1990 (when the base year was last put in place by State law).

To protect against abrupt class share shifts, State law specifies that any class's share of the total cannot grow more than 5 percent from the prior year. In most years since Fiscal Year 1990, market value has grown for tax classes 1 and 2 at a faster rate than for tax classes 3 and 4, but the 5 percent growth cap has constrained the growth in the shares for classes 1 and 2.

$$\text{FY2021} \quad \text{TOTAL LEVY} = \frac{\text{CITYWIDE TAXABLE BILLABLE ASSESSED VALUE}}{\text{OVERALL AVERAGE TAX RATE}}$$

\$33.4B = **\$271.7B** X **12.283%**

The State Legislature has lowered the 5 percent class share cap 24 times between Fiscal Year 1993 and Fiscal Year 2021, further limiting levy increases on residential properties. Table 25 shows the resulting cumulative reduction in class 1's levy of more than \$4.4 billion.

Table 25: Class Share Caps Adopted and Tax Levy Shifted Between Classes by Lowering Cap Below Five Percent, Fiscal Year 1993. Fiscal Year 2021

Fiscal Year	Class Share Cap	Tax Levy Shift (\$M): Actual Class Share Cap Compared to 5 Percent Cap			
		class 1	Class 2	Class 3	Class 4
1993	2.00%	\$20	(\$70)	\$48	\$2
1994	5.00%	\$9	(\$44)	\$0	\$36
1995	2.75%	(\$12)	(\$100)	(\$10)	\$122
1996	2.75%	(\$33)	(\$122)	(\$21)	\$177
1997	2.50%	(\$52)	(\$36)	(\$35)	\$122
1998	2.50%	(\$20)	\$1	(\$52)	\$71
1999	2.50%	(\$39)	(\$0)	(\$70)	\$108
2000	2.50%	(\$18)	\$1	(\$92)	\$109
2001	2.00%	(\$8)	\$0	(\$30)	\$38
2002	2.00%	(\$42)	(\$0)	\$5	\$37
2003	2.00%	(\$94)	(\$0)	\$22	\$73
2004	2.00%	(\$164)	(\$0)	\$17	\$147
2005	5.00%	(\$178)	(\$1)	\$32	\$146
2006	2.00%	(\$261)	(\$145)	\$78	\$327
2007	2.00%	(\$349)	(\$63)	\$106	\$306
2008	0.00%	(\$474)	\$24	\$115	\$335
2009	0.00%	(\$666)	(\$178)	\$316	\$529
2010	0.00%	(\$617)	(\$225)	\$348	\$494
2011	2.50%	(\$430)	(\$6)	\$265	\$170
2012	2.50%	(\$277)	(\$2)	\$123	\$156
2013	1.50%	(\$175)	\$87	\$185	(\$97)
2014	1.00%	(\$103)	\$67	\$168	(\$132)
2015	5.00%	\$0	\$0	\$0	\$0
2016	5.00%	\$0	\$0	\$0	\$0
2017	5.00%	\$0	\$0	\$0	\$0
2018	0.00%	(\$183)	(\$8)	\$112	\$79
2019	0.50%	(\$263)	(\$70)	\$172	\$161
2020	0.00%	(\$461)	(\$239)	\$340	\$360
2021	0.50%	(\$570)	(\$189)	\$394	\$365
	Total	(\$4,427)	(\$890)	\$1,802	\$3,515

Note: Five percent cap assumes the excess burden was distributed using the same percentages as the distribution of the implemented cap for the same year. Dollar amounts are nominal values (not adjusted for inflation).

Under the Commission's recommendations, this method of apportioning the total levy to each tax class would be eliminated, as would the use of NYS Office of Real Property Tax Services (ORPTS) valuation in the levy apportionment process. The 5 percent cap on class share growth would also be eliminated, enabling the levy to be more closely tied to changes to market values in the newly reconfigured tax classes. Taken together, these changes would lead to a more straightforward, transparent, and fairer distribution of the tax burden among the classes.

Determining the Rate:

Currently, once each class's share of the levy has been determined, each tax class's rate can be calculated by dividing each class's total levy by the class's taxable billable assessed value²⁰.

Although the overall average tax rate has remained constant, the individual tax rate varies each year. Usually, class 1's tax rate increases because its levy increases faster than its taxable billable assessed value. This is primarily the result of class 1's sales-based market valuation and its assessed value growth caps.

Further confusion comes from the fact that under the current system individual class tax rates are not available until after the City adopts its budget and may be further delayed if State legislation is pending that would alter the class share 5 percent growth cap. As a result, the actual tax rates for property owners are usually not available in time for the first set of tax bills of any fiscal year, requiring constant mid-year tax bill adjustments. These changes are both unpredictable and difficult to explain to taxpayers. Therefore, the Commission recommends replacing the current rate calculation.

Proposed New Tax Rate Setting Process

The Commission views that the current conceptual underpinning of tying the tax classes together should be maintained. Under reform, the relationship would rely on a simple fixed ratio between the tax rates, rather than the complex and opaque class shares system.

Initially, the rates would be determined such that the share of the total levy in each of the tax classes (including the new residential tax class) would remain the same as the last year under the current system. Then, the rates used in the first year of the transition would be fixed for five-year periods, unless the City makes a deliberate policy decision to adjust them. Any rate changes would have to be applied to all classes proportionately. For example, if the City decided to lower the tax rates by 10 percent, then all classes would see their rates lowered by 10 percent. Any decision to change the rate would be made prior to the beginning of the fiscal year when the budget is adopted and therefore mid-year tax bill adjustments would not occur. These changes would make the tax rate setting process clearer, more straightforward, and much more predictable.

The stability of the fixed ratios between tax rates would bring clarity and simplicity to the system. The mandated study every five years will evaluate these fixed ratios and whether they are reflective of evolving economic conditions. Each of the classes have differing valuation methods which may react to evolving economic conditions differently and could cause unintended drifts away from the current relative ETRs between classes.

To avoid this type of drift in the future, the Commission recommends that the City conduct a sales-ratio study every five years in order to review the ETRs among the four classes and adjust the ratios among the class rates as needed. The study would examine the relationship of the estimated market values of each class using a common sales-based valuation approach, instead of the different methodologies used to value the individual parcels in different tax classes. The sales-based approach would be appropriate to provide aggregate market value estimates for large income-producing properties, even if not precise enough for parcel-level valuation of such properties.

²⁰ Note that each tax class's taxable billable assessed value may grow at a different rate than its market value (which determines levy share), as taxable billable assessed value depends on assessment increase caps or transitional phase-ins, as well as on exemptions.

TREATMENT OF LARGE RENTALS, UTILITY AND COMMERCIAL PROPERTIES

8. The Commission recommends that for properties not in the new residential class (rental buildings with more than 10 units, commercial parcels, and utilities), current valuation methods be maintained. There will be separate tax classes for rental buildings with more than 10 units, commercial parcels, and utilities. As noted in recommendation 3, the Commission recommends removing fractional assessments for all these tax classes.

In its preliminary report, the Commission recommended that current valuation methods should be maintained for properties not in the new residential class: rental buildings with more than 10 units, utilities, and commercial properties. The Commission concluded that the recommendation should remain in place for the following reasons:

- The current valuation methods for these property types conform to International Association of Assessing Officers (IAAO) standards for horizontal and vertical equity;
- The high ratio of commercial to residential ETR is due to the preferential treatment of residential properties, rather than excessively high commercial taxation.
- The City's commercial real estate market is presently in flux due to the COVID-19 pandemic and the long-term impact of remote work policies, shifts to online shopping in the retail sector, and the slowdown in tourism and business travel on hotels as compared to pre-pandemic levels.

Valuation Method

Currently, large rental properties (those with more than 10 units) and commercial properties are valued using a net income capitalization approach. This approach divides a property's net income by a 'capitalization rate,' generally designed to approximate an investor's expected annual rate of return on an income-producing property, in order to arrive at its value. Current City law requires almost all income-producing properties

(assessed value greater than \$40,000) to file an annual Real Property Income and Expense (RPIE) statement each year, from which DOF derives net operating income. Since these filings are lagged²¹, DOF adjusts the reported income data in order to project forward.

DOF also develops statistical models to adjust for lower reported income resulting from factors such as excessive vacancy, owner occupancy, and below-market leases, and to generally align reported expenses to what is considered normal and acceptable for similar buildings. The final net operating income used for valuation purposes reflects historical data and trends in order to stabilize values. For properties that do not file an RPIE statement²², statistical models select income and expense data from comparable buildings based upon physical features and geography, with income adjustment based on any differences in these characteristics.

Special franchise utility parcels are currently valued by ORPTS, and non-special franchise utility parcels are valued by DOF using cost indices.

Valuing these types of properties at their "best use" could improve transparency by resulting in tax values closer to sales values. However, the best use method would not reflect current lease structures for many properties and would add speculative assumptions to the mass valuation process. Capturing expected income, rather than earned income, may involve speculation (e.g., owners intending to convert or renovate a building and anticipated profits from increases in resale value) and courts prefer capitalizing current income based on current use. DOF's capitalization rates, then, are a function of income and explicitly avoid using market capitalization rates (which incorporate speculative purchases and/or expectations of appreciation).

The Commission defers to court preferences on valuation methods for large rentals and commercial parcels that indicate that the use of anticipated future expected income to value income-producing properties is speculative. The mass appraisal DOF conducts for commercial properties is consistent with the court's preference and is premised on the property's actual condition on the taxable status date of each Fiscal Year.

²¹ For example, 2018 RPIE statements provided the data used to estimate market values for January 2020, which determined taxes for Fiscal Year 2021.

²² Information on penalties for non-filers can be found here: <https://www1.nyc.gov/site/finance/taxes/property-rpie.page>

Comparison with Other Jurisdictions

The annual Lincoln Land Institute of Land Policy and Minnesota Center for Fiscal Excellence report on property tax burden compares ETRs of homestead, apartment, and commercial properties in New York as well as across 52 other cities²³. Table 26 below shows the results of their 2020 study (columns 1, 2, 4, 5) as well as from the Commission's own analysis of ETRs of every City parcel (columns 3, 6). Lower ranks indicate higher ETRs.

The figures presented below differ somewhat from previous studies of New York City's ETRs, which did not use sales-based market values for all parcels. Studies relying on DOF values²⁴, rather than using sales-based market values for all parcels, considerably overstate the disparity in ETRs between class 1 and the other tax classes. When ETRs are computed using sales-based market values for all parcels, as done by the Commission, those differences shrink dramatically.

Table 26: Estimated Tax Burden for Residential and Commercial Properties in NYC Compared to Other Cities, 2020

	Effective Tax Rate per \$100			Ratio of Effective Tax Rates Between Property Types (Relative to Homestead)		
	Lincoln Study		New York City Median ETR per \$100 of Sales-Based Market Value	Lincoln Study		New York City ETR Ratio (Median ETR Relative to Median Homestead ETR)
	Average ETR in 53 Cities Studied	ETR in New York City		Average ETR Ratio in 53 Cities Studied	ETR Ratio in New York City	
	(1)	(2)		(4)	(5)	(6)
Homestead	\$1.30	\$0.53 (49th)	\$0.82	-	-	-
Commercial	\$1.88	\$1.43 (35th)	\$1.38	1.77	3.23 (6th)	1.67
Apartment	\$1.61	\$1.29 (34th)	\$1.53	1.33	2.55 (2nd)	1.86

Sources: Columns 1, 2, 4 and 5: Lincoln Institute of Land Policy and Minnesota Center for Fiscal Excellence 50-State Property Tax Comparison Study for Taxes Paid in 2020, June 2021 (Appendix Tables 2b, 3a, 5a, 6a, 6b). Columns 3 and 6: New York City Department of Finance, Division of Tax Policy Analytical File. homestead, commercial, and apartment are defined, respectively, as: 1-3 family homes, Class 4 commercial properties, and large rentals.

Notes: Effective Tax Rates in Columns 1 and 2 are estimated for: a homestead property with the median value in each city and after accounting for assessment growth caps; a \$1M commercial property with an additional \$200K of fixtures; and a \$600K apartment property with an additional \$30K of fixtures. The Effective Tax Rate ratios in Columns 4 and 5 do not include the value of the additional fixtures for commercial and apartment because the value of a homeowner's household goods are not taxable.

The ETRs for New York City apartments and commercial ranked 34th and 35th, respectively, out of the 53 cities studied (column 2), indicating relatively low ETRs. The ETRs (also column 2) were \$1.29 and \$1.43, respectively. The ETRs from the Commission's analysis were \$1.53 and \$1.38, respectively. ETRs for commercial and apartment properties are below the average of the 53 cities (columns 1 and 2).

New York City ranks highly when considering the ratio of ETRs of apartment and commercial to homestead, 2nd and 6th, respectively. The ratios (shown in column 5) were 2.55 and 3.23 respectively, which compares to 1.86 and 1.67 based on the Commission's analysis.

²³ <https://www.lincolnst.edu/publications/other/50-state-property-tax-comparison-study-2020>

²⁴ NYU Furman Center Distribution of the Burden of New York City's Property Tax, available at https://furmancenter.org/files/sotc/Distribution_of_the_Burden_of_New_York_City_Property_Tax_11.pdf

This high ranking is driven by the preferential treatment of homestead properties (New York City ranks 49th for homesteads, among the very lowest ETRs), which the Commission has highlighted in its preliminary report and in its structural change recommendations.

ETRs for commercial properties and apartment properties are higher than for homestead properties in New York City, which is not an unusual practice: 46 of the 53 cities in the Lincoln report have commercial ETRs higher than homestead ETRs, and 39 have apartment ETRs higher than homestead ETRs.

Thus, the current method of valuation, which the Commission recommends retaining, is not producing wholesale excessive tax burden for these property types.

Ending Fractional Assessments

In the interest of simplicity and in order to match the treatment applied to the new residential class, the Commission recommends removing the fractional assessments for large rental, utility, and commercial properties. As discussed in the section on the new residential class, the tax rate required to achieve the same level of revenue would be adjusted downward to recognize the expansion of the taxable base in these tax classes. The removal of fraction assessment can be achieved without affecting the tax liability, since everything, including the back pipeline of transitional market value growth, can be scaled from the current 45 percent assessment ratio to full DOF market value.

TRANSITION TO THE NEW SYSTEM

- 9. The Commission recommends that for the new residential class, phase-in to the new system should occur over five years. When a property transfers during the five-year transition period, it will be fully phased into the new system the fiscal year after the transfer.**

As set out in this report, the structural changes proposed by the Commission are substantial and wide-ranging, requiring some period of transition, or phase-in. Deciding the duration of such a transition period balances two opposing needs. A shorter transition provides relief sooner to property owners who have been disadvantaged under the current system and also achieves more quickly the Commission's goals of a fairer, simpler, and more transparent system. A longer phase-in helps to reduce abrupt impacts to the real estate market and mitigates tax increases as a result of reform.

The Commission has deliberated extensively on the length of the phase-in and recommends a five-year transition period.

Transition Mechanism

In each year of the transition, a parcel's final tax bill will be calculated via three components: its prior year bill, its annual phase-in due to reform, and its phase-in due to annual market value changes.

The annual phase-in due to reform is the difference between a parcel's current tax bill and its tax bill under reform divided by the number of transition years (five). The phase-in due to annual market value changes accounts for the tax liability change due to changes in market value in each of the transition years.

By the end of the five-year transition period, all parcels will be fully phased into the new system, and the five-year transition rule for market value changes will continue as a feature of the new system.

Based on above, the tax bill for a parcel in any given year of the transition will be calculated as follows:

Final tax bill = prior year's tax bill
+ annual phase-in due to reform
+ phase-in due to annual market value changes

In Example 7 shown below, the parcel's tax bill in the year before reform is enacted was \$3,500. After reform, the parcel's tax liability would increase to \$5,000. Therefore, in order to account for the impact of reform, the parcel's annual phase-in due to reform equals $(\$5,000 - \$3,500) / 5 = \$300$.

The example parcel is assumed to have consistently seen market value growth of 4 percent per year for the years prior to reform as well as during the transition period. Therefore, in Year 1 the parcel's tax bill based on its sales-based market value would be \$5,200. The difference between this liability and the corresponding bill of the prior year (\$5,000) is the parcel's phase-in due to annual market value changes, and equals $\$5,200 - \$5,000 = \$200$.

Therefore, in Year 1, the parcel's tax bill equals:

<i>Final tax bill =</i>	\$4,000 =
<i>prior year's tax bill</i>	\$3,500
<i>+ annual phase-in due to reform</i>	+\$300
<i>+ phase-in due to annual market value changes</i>	+\$200

Example 7: Example of How a Parcel's Tax Bill Would Be Calculated in Each Year During the Transition Period—Tax Increase

Impact of Reform			Transition Over 5 Years				
Tax Before Reform	Tax Bill With No Transition Period	Total Tax to Be Phased-In Due to Reform		Prior Year Bill	Annual Phase-In Due to Reform*	Phase-In Due To Annual Market Value Changes**	Final Tax Bill***
\$3,500	\$5,000	\$1,500	Before Reform				\$3,500
			Transition Year 1	\$3,500	\$300	\$200	\$4,000
			Transition Year 2	\$4,000	\$300	\$208	\$4,508
			Transition Year 3	\$4,508	\$300	\$216	\$5,024
			Transition Year 4	\$5,024	\$300	\$225	\$5,549
			Transition Year 5	\$5,549	\$300	\$234	\$6,083

- * Equals total tax to be phased-in due to reform divided by the number of transition years (five).
- ** Assumes market value growth of 4 percent per year for the years prior to reform as well as during the transition period.
- *** Final tax bill = prior year final tax bill + annual phase-in due to reform + phase-in due to annual market value changes.

For each year until the end of the transition, the parcel's tax bill would incorporate the annual phase-in due to reform and the phase-in due to annual market value changes. By the last year of the transition period, the parcel's tax bill would equal its tax bill under the Commission's recommendations, with all market value changes that occurred during the transition period reflected. After five years, the example shows the parcel fully phased into the new system, with its final tax bill equals \$6,083.

The transition period would work similarly for parcels whose tax liability would be reduced under reform. In the example below, which also assumes 4 percent annual market value growth, the parcel's tax bill in the year before reform was \$5,000. Under the Commission's recommended changes, the tax liability would decrease to \$3,500. The parcel's annual phase-in due to reform equals $(\$3,500 - \$5,000) / 5 = -\$300$. After five years and accounting for market value growth in the intervening period, the example shows the parcel fully phased into the new system, with its final tax bill equal to \$4,258.

Example 8: Example of How a Parcel's Tax Bill Would Be Calculated in Each Year During the Transition Period—Tax Decrease

Impact of Reform. Tax Decrease			Transition Over 5 Years				
Tax Before Reform	Tax Bill With No Transition Period	Total Tax to Be Phased-In Due to Reform		Prior Year Tax Bill	Annual Phase-In Due to Reform*	Phase-In Due to Annual Market Value Changes**	Final Tax Bill***
\$5,000	\$3,500	-\$1,500	Before Reform				\$5,000
			Transition Year 1	\$5,000	-\$300	\$140	\$4,840
			Transition Year 2	\$4,840	-\$300	\$146	\$4,686
			Transition Year 3	\$4,686	-\$300	\$151	\$4,537
			Transition Year 4	\$4,537	-\$300	\$157	\$4,395
			Transition Year 5	\$4,395	-\$300	\$164	\$4,258

- * Equals total tax to be phased-in due to reform divided by the number of transition years (five).
- ** Assumes market value growth of 4 percent per year for the years prior to reform as well as during the transition period.
- *** Final tax bill = prior year final tax bill + annual phase-in due to reform + phase-in due to annual market value changes.

In each year of the transition, the example parcel would see a year-on-year decrease in its tax bill. Due to the Commission's revenue neutrality mandate, any tax increases or decreases seen by parcels as a result of the Commission's recommendations need to be transitioned in gradually. Additionally, as described in the preliminary report, the Commission recommends that if a property is transferred during the transition period, its tax will be set to equal its tax under the new system. Thus, upon sale, the property would be fully transitioned into the new system. Currently, New York City is one of only a handful of major jurisdictions that does not have an assessed value reset upon a sale of a property²⁵.

²⁵ See Lincoln Institute of Land Policy and Minnesota Center for Fiscal Excellence 50-State Property Tax Comparison Study, available at https://www.lincolnst.edu/sites/default/files/pubfiles/50-state-property-tax-comparison-for-2020-full_0.pdf

The below example shows what would happen if the parcel illustrated in Example 7 had in fact transferred during the transition period. Here, the parcel transfers in year two of the transition period, meaning in year three, the parcel's tax will be based on its billable market value (\$5,624) and the parcel will be fully transitioned into the new system.

The parcel's tax bill for year three will include all the remaining tax liability phase-in due to reform, in this case \$300 for each year of the three remaining transition years (\$900), along with the annual phase-in due to market value changes between year 2 and year 3 (\$216).

A parcel that would see a tax decrease under reform would also transition directly to the lower bill in the year following a transfer.

Example 9: Example of How a Parcel's Tax Bill Would Be Calculated in Each Year During the Transition Period. Parcel Has an Accelerated Phase-In Due to Transferring in Year Two—Tax Increase

Impact of Reform. Tax Decrease			Transition Over 3 Years with an Accelerated Transition Upon Sale				
Tax Before Reform	Tax Bill With No Transition Period	Total Tax to Be Phased-In Due to Reform		Prior Year Bill	Annual Phase-in Due to Reform*	Phase-In Due to Annual Market Value Changes**	Final Tax Bill***
\$3,500	\$5,000	\$1,500	Before Reform				\$3,500
			Transition Year 1	\$3,500	\$300	\$200	\$4,000
			Transition Year 2	\$4,000	\$300	\$208	\$4,508
			Transition Year 3	\$4,508	\$900	\$216	\$5,624

- * In Years 1 and 2, equals total tax to be phased-in due to reform divided by the number of transition years (five). In Year 3 it equals all remaining phase-in due to reform.
- ** Assumes market value growth of 4 percent per year for the years prior to reform as well as during the transition period.
- *** Final tax bill = prior year final tax bill + annual phase-in due to reform + phase-in due to annual market value changes.

10 YEAR REVIEW OF THE PROPERTY TAX SYSTEM

10. The Commission recommends the City institute a mandatory comprehensive review of the property tax system every 10 years.

The existence of this Commission has been long overdue; in the future, the City should not have to wait so long for a similar examination of the property tax system. First, the property tax is too important to be on auto-pilot. As the City's largest single tax revenue source, it is funding roughly 30 percent²⁶ of the City budget. Second, the owners of more than 1.1 million parcels deserve to know their bills are fair and to understand how they are calculated. Third, as the City evolves and its tax base changes, those changes need to be recognized and absorbed to keep the tax system fair.

For these reasons the Commission recommends that the City convene a group of experts to reevaluate the property tax system every 10 years to ensure that the system continues to serve the City and its people effectively, fairly, and transparently.

This Commission focused its attention on the areas where it heard the most from the public and where experts most often noted the greatest inequalities: the treatment of smaller residential properties. It is important to learn from the past. When the current system was designed in the late 1970s, cooperative and condominiums represented a small share of the City property stock. At the time it made sense to group those properties with rental properties that were physically similar. However, the cooperative conversion boom of the 1980s and subsequent condominium construction meant that these properties have become a much larger share of owner-occupied homes. This has made the unequal treatment of

those properties and other homeownership properties in the current class 1 increasingly untenable.

In the future, a dynamic City property market will generate many changes. It is not the Commission's role to guess, rather it is to put in place recommendations that guarantee the system can meet the future effectively. A mandated periodic review of the property tax system will ensure this happens.

ADMINISTRATIVE ISSUES

The Commission emphasizes that administrative issues are an essential element of the reform discussion. Changing laws without the accompanying ability to administer them fairly and efficiently will not produce effective reform and will fail to meet the intended goal of ensuring public confidence.

The significant changes to the property tax system proposed in this final report will require a sophisticated administrative operation to implement them. DOF currently administers components of the Commission's recommendations in various capacities: the comparable sales approach is applied to class 1 properties; numerous exemption programs and payment plans rely on income eligibility verification, and market values changes are phased-in over five years for most class 2 and all class 4 properties. So, the agency's experience in implementing current programs, as well as its technical expertise with the modeling that supported the Commission's work, will undoubtedly support its administration of these reforms.

However, the sheer scale of these proposed system changes will require additional resources: to support the new valuation methods (i.e., use of a comparable sales approach) for coops and condos; to provide the necessary quality controls; and to determine eligibility for owner relief programs, to name only a few.

²⁶ <https://www1.nyc.gov/assets/omb/downloads/pdf/fp11-21.pdf>

The Commission anticipates, for example, particular needs in the area of tax appeals. Currently, very few class 1 owners appeal their values. In Fiscal Year 2020, there were only 1,814 class 1 appeals to the Tax Commission²⁷. Class 1 owners may only appeal their parcels' value if "effective market value" is below the sales-based market value²⁸.

However, after reform, class 1 parcels would be taxed directly on their market value, and many more owners will be eligible to appeal their valuation. Further, with improved transparency under reform, such owners will see the direct link between their market value and their taxes. So, it should be expected that there will be a large increase in the number of appeals filed, and the City will need a customer-friendly system to handle these appeals in an efficient and equitable manner.

²⁷ https://www1.nyc.gov/assets/taxcommission/downloads/pdf/annual_report20.pdf (page 12)

²⁸ The effective market value is defined as assessed value divided by .06, the target assessment ratio. Most class 1 parcels are well below the target 6 percent assessment ratio, due to the current assessed value caps. Owners of such properties cannot benefit from an appeal until the assessed values of the properties reach the target assessment ratio. Under current treatment, even when a property experiences a market value decrease, a property's assessed value will continue to rise, subject to the annual or five-year caps, until it reaches the target assessment ratio.

Appendix



A P P E N D I X

Housing and Economic Development Tax Expenditure Programs, Fiscal Year 2021

Program	Number of Exemptions & Abatements	Exempt Assessed Value (\$ millions)	Tax Expenditure (\$ millions)
Housing Development	134,311	19,018.9	2,412.6
<u>J-51 Program (Residential Alterations and Rehabilitation)</u>	62,143	1,886.0	295.9
J-51 Exemption	20,971	1,886.0	231.6
J-51 Abatement	41,172	N/A	64.3
<u>Section 421-a (New Multiple Dwellings/ Affordable NY Housing Program)</u>	64,778	13,952.3	1,711.5
421-a, New Multiple Dwellings (Pre-2016)	64,523	12,706.0	1,560.4
421-a, Affordable NY Housing Program (2016 & Later)	255	1,246.3	151.1
HPD Division of Alternative Management	1,090	407.3	50.0
Lower Manhattan Conversion Exemption	1,207	26.4	3.2
Lower Manhattan Conversion Abatement	2,278	N/A	15.4
420-c, Low-income Housing	2,259	2,747.0	318.9
Class Two Cooperative and Condominium Partial Tax Abatement	315,967	N/A	654.7
Major Capital Improvement (MCI) Cost Abatement	556	N/A	17.7
Economic Development	8,070	5,118.4	915.0
Industrial & Commercial Incentive Program	5,093	4,707.6	507.7
Industrial and Commercial Abatement Program (ICAP)	2,457	N/A	347.4
Madison Square Garden	1	410.8	43.9
Commercial Expansion Program	519	N/A	16.0
Class Two Cooperative and Condominium Partial Tax Abatement	315,967		654.7
Other	15,552	309.3	52.7
Cooper Union/Chrysler Building	4	309.2	28.3
"Green Roof" Abatement	0	N/A	0.0
Solar Electric Generating System Abatement	15,546	N/A	24.3
Solar, Wind or Farm Waste Energy System Exemption	2	0.1	0.0

Source: New York City Department of Finance, Tax Policy & Data Analytics Division (2021). Annual Report on Tax Expenditures, FY2021, Table 1 https://www1.nyc.gov/assets/finance/downloads/pdf/reports/reports-tax-expenditure/ter_2021_final.pdf

G L O S S A R Y O F T E R M S

Abatement. A reduction in real property tax liability through a credit rather than a reduction in taxable assessed value. The City has a number of abatement programs, including the J-51 housing rehabilitation abatement, the Senior Citizen Rent Increase Exemption, the Lower Manhattan Revitalization abatement, the Industrial and Commercial abatements and the Coop-Condo Tax Abatement.

Assessed Value (AV). A property's assessed value is a percentage of its market value. 6 percent for class 1 and 45 percent for all other classes.

Assessed Value Growth Caps. The limit on the amount that class 1 properties (six percent in a single year or 20 percent over five years) and small apartment buildings in class 2 (eight percent in a single year or 30 percent over five years) assessed values can increase. Value increases are due to new construction or renovations are not subject to growth caps.

Assessment Ratio. The ratio of assessed value to Department of Finance (DOF) market value.

Assessment Roll. The public record of all properties in a taxing jurisdiction and their assessed values.

Billable Assessed Value (BAV). The assessed value on which tax liability is based. For properties in classes 2 or 4, the billable assessed value is the lower of the actual or transitional assessed value.

Capitalization. The process by which anticipated future income and benefits are converted to a present value.

Capitalization Rate. A rate of return used to produce the capital value of an income stream.

Class Levy. Total Levy multiplied by the Class Share.

Class Share. The proportion of the tax levy allocated to a tax class.

Comparable Sales Approach. The process by which a property's market value is estimated based on the sales prices of similar (comparable) properties.

Condominium. A form of ownership that combines individual ownership of residential or commercial units with joint ownership of common areas such as hallways, etc.

Cooperative. A form of corporate ownership of real property whereby shareholders are entitled to use dwelling units or other units of space.

Direct Capitalization Approach. Used by DOF to value large rental properties and commercial properties. Current adjusted net operating income is utilized to calculate the value of a property. This approach is generally accepted by the courts.

Discounted Cash Flow Approach. A method of valuation that converts multiple years of projected income into a present value by applying a discount rate.

Effective Tax Rate (ETR). The tax paid per \$100 of a property's sales-based market value.

Equalization. Changes in the value of a property as a result of market conditions.

Exemption. A provision of law that reduces taxable value or income.

Exempt Value. The amount or percentage of assessed value that is not subject to taxation. Property may be fully exempt or partially exempt.

Fiscal Year. A 12-month period used for financial reporting. The City's fiscal year runs from July 1 to June 30.

Fractional Assessment. Assessment of real property at a percentage of market value (i.e., at less than 100 percent of market value).

Fully Exempt. A property is fully exempt if the taxable value of the exemption(s) it receives is equal to the taxable value of the property.

Income Capitalization Approach. A method of valuing real estate by discounting net operating income to arrive at a present worth estimate.

Interquartile Range. The difference between the 25th percentile value of a distribution and the 75th percentile value.

Marginal Rate Exemption Percentage. The exemption benefit percentage that applies to each range of sales-based market value, as sales-based market value increases.

Median. Denoting the value lying at the midpoint of a frequency distribution of values, such that there is an equal number of values above or below it.

Net Income Capitalization Approach.

Methodology used by DOF to value large rentals and commercial properties (class 4). Current adjusted net operating income is utilized to calculate the value of a property. Income and expense data are used in statistical regression models to ensure value reported are within norms of comparable properties (with adjustments made if necessary).

New York State Real Property Tax Law (RPTL).

The real property tax law that governs how property taxes are administered in New York State.

Official Department of Finance Value

(DOF Value). The value that the Department of Finance determines a property should be assessed on, using methodologies specifically defined under New York State Law.

Parcel. A piece of land under one ownership.

Phase-In. Assessed value changes due to equalization are phased-in over a five-year period for all class 4 properties and class 2 properties not subject to assessed value growth Caps. 20 percent of the change is phased-in every year.

Physical Changes. Additions to raw land that increase value, such as new construction, demolition, restoration of properties to the assessment roll, and properties moving from one tax class to another.

Primary Resident Owner. The owner of a parcel where at least one of the dwelling units is used as the owner's full-time residence, with the owner maintaining a permanent and continuous physical presence.

Property Tax and Interest Deferral Program

(PT AID). Owners who qualify can defer property tax payments and remain in their homes. The payment can be deferred for a fixed length of time for temporary hardship, or for a longer period due to chronic hardship.

Real Property Income and Expense (RPIE). A New York City mandated form used to derive net operating income that large rental properties and most other income producing properties with an assessed value of more than \$40,000 must file annually.

Sales-Based Market Value. The value of a property if it was sold in an open, competitive market.

Section 581. The section of the Real Property Tax Law that requires New York City to value cooperative and condominium buildings as if they were rental properties.

Special Franchise. Cables, conduits, pipes, and other utility property located in or along the public right-of-way.

Tax Classes. Properties in New York City are divided into four classes, each treated differently under law.

- **Class 1:** One-to three-unit, predominantly residential properties. Also includes certain vacant land and certain types of condominiums.
- **Class 2:** Residential property with 3+ units, including condos and co-ops
- **Class 3:** Utility company equipment and special franchise property
- **Class 4:** All other real property, including office buildings, factories, stores, hotels, and lofts

Tax Dollar Value of Exemption. The exempt value times tax rate. The exempt value is actual assessed value (or a portion of actual assessed value for partially exempt properties). Actual assessed value is the product of the assessment ratio applied to market value. The reported tax dollar value does not include Payments-In-Lieu-of-Taxes (PILOTS), which reduce the net tax dollar value of the exemption for some parcels. For information on PILOTS, please refer to the NYC Annual Report on Tax Expenditures

for the current fiscal year, available at the following web address: <http://www1.nyc.gov/site/finance/taxes/annual-report-on-tax-expenditures.page>

Tax Liability. The amount of tax for which a property owner is liable.

Tax Lien. If a property tax bill is left unpaid for an extended period of time it may become a tax lien that may be sold in a tax lien sale.

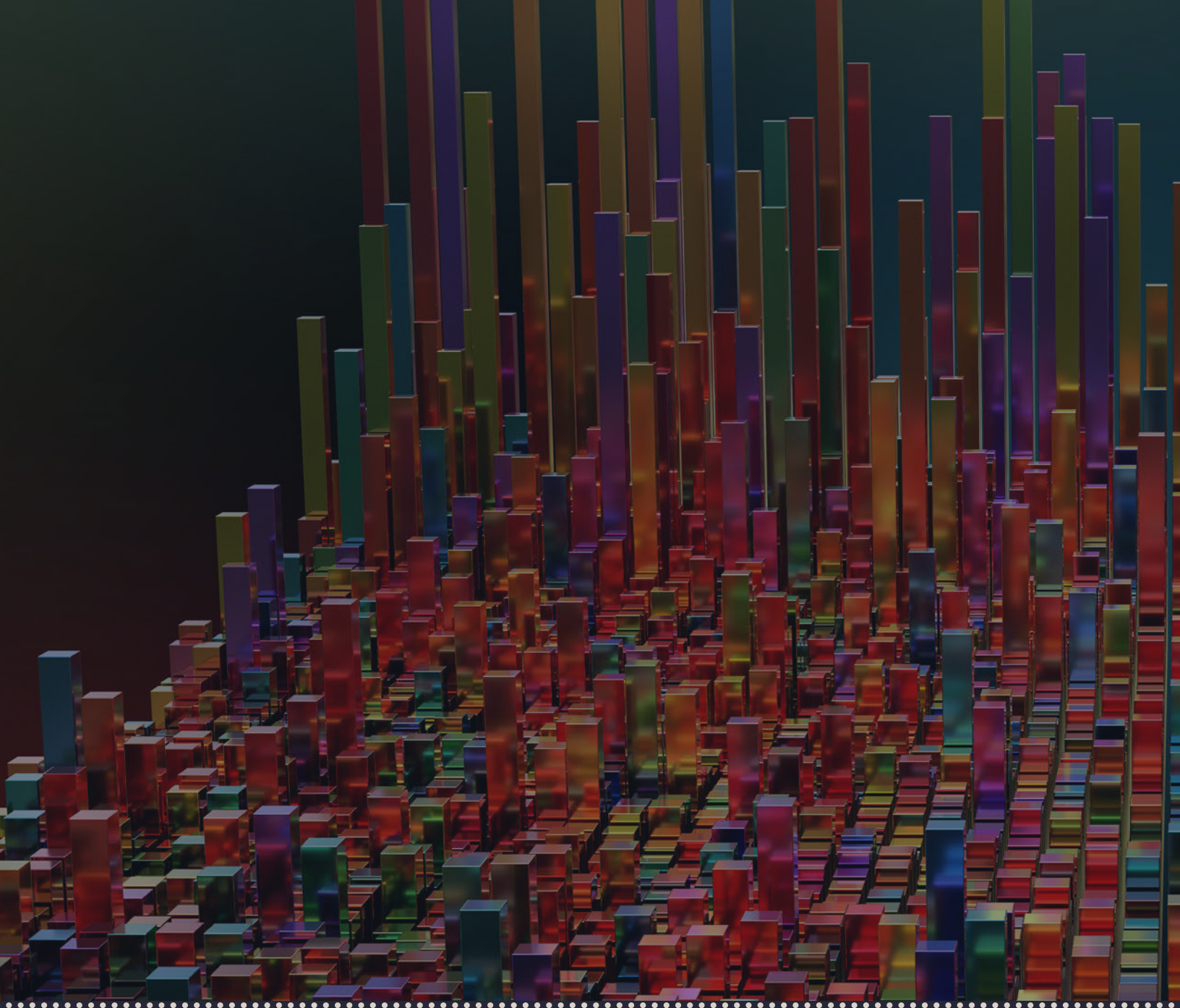
Tax Rate. The amount, usually expressed in dollars per hundred of assessed value, applied to the tax base to determine tax liability. In New York City, an overall tax rate is established, as well as, one for each of the tax classes.

Taxable Billable Assessed Value (TBAV).

The amount of assessed value remaining after application of any tax exemption.

Total Levy. The total taxable billable assessed value multiplied by the overall tax rate.

Transitional Assessed Value. The assessed value, during the five-year phase-in of equalization changes, of all class 4 properties and cooperatives, condominiums and rental buildings with more than 10 units in class 2.



Simon Grassmann on behalf of NYC-DSA WG Democratize New York

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We oppose open primaries and instead urge the Charter Commission to form a study group to study electoral reforms that ensure proportional representation for the New York City Council. We have attached a detailed written testimony below.

Proportional Representation for the New York City Council

Summary

How can New York State's changing demographics ensure that voters' interests are fully represented? This paper examines the challenges of maintaining a fair and equitable system of representation in a rapidly changing state. It explores the historical context of the current system, the impact of demographic shifts, and the potential benefits of proportional representation. The paper argues that a shift to proportional representation is necessary to ensure that all voters have an equal voice in the state's government.

Introduction

The current system of representation in New York State is based on a system of single-member districts. This system has been in place for over a century, but it has become increasingly outdated as the state's demographics have changed. The current system is based on a system of single-member districts, which means that each district elects one representative to the state assembly. This system has been criticized for being unfair and for not representing the interests of all voters.

Current System

The current system of representation in New York State is based on a system of single-member districts. This system has been in place for over a century, but it has become increasingly outdated as the state's demographics have changed. The current system is based on a system of single-member districts, which means that each district elects one representative to the state assembly. This system has been criticized for being unfair and for not representing the interests of all voters.

Proportional Representation

Proportional representation is a system of representation in which the number of representatives elected to a legislative body is proportional to the number of votes cast for each party. This system is designed to ensure that all voters have an equal voice in the state's government. Proportional representation is a system of representation in which the number of representatives elected to a legislative body is proportional to the number of votes cast for each party. This system is designed to ensure that all voters have an equal voice in the state's government.

Benefits of Proportional Representation

There are several benefits to a system of proportional representation. First, it ensures that all voters have an equal voice in the state's government. Second, it ensures that the legislative body is more representative of the state's demographics. Third, it ensures that the legislative body is more accountable to the voters. Fourth, it ensures that the legislative body is more effective in its work.

Conclusion

The current system of representation in New York State is based on a system of single-member districts. This system has been in place for over a century, but it has become increasingly outdated as the state's demographics have changed. The current system is based on a system of single-member districts, which means that each district elects one representative to the state assembly. This system has been criticized for being unfair and for not representing the interests of all voters. A shift to proportional representation is necessary to ensure that all voters have an equal voice in the state's government.

July 21, 2026 2:08pm

Open Primaries X Miscellaneous X

Yes

Elections

Open primaries (against)

Show 4 hidden fields ▾

MEMORANDUM**Proportional Representation for the New York City Council**

SUMMARY

New York City faces a choice between competing visions of electoral reform. The "Unite NY" coalition is pushing for open primaries, a change we believe would weaken parties and increase the influence of outside money without solving the underlying problem of unrepresentative government. We propose to instead implement proportional representation (PR) for the City Council, building on New York's own successful precedent under Mayor La Guardia in the 1930s and 40s. To this end, we would favor a Charter-mandated PR implementation study. This memo lays out the case for PR, offers two implementable models, and argues that NYC adopting PR could catalyze urgently needed reform at the state and federal level.

THE CAMPAIGN FOR OPEN PRIMARIES IN NEW YORK

A growing coalition called "Unite NY" is pushing for open primaries in NYC elections. After Eric Adams' 2025 Charter Commission decided against putting the referendum on the ballot at the last minute, the coalition sought to force the issue through a new charter commission. Recently, Unite NY announced it would [sue Zohran Mamdani's charter commission](#) and has [gathered 45,000 petition signatures](#) to bypass the charter commission process altogether. The most likely effects of open primaries are a [moderating pull on politicians](#), further weakening of the parties, and greater influence of outside money and incumbency, since door-to-door canvassing power would be diluted and [low information voters are more likely to be persuaded by ads](#) or name recognition. Many experts therefore argue that open primaries are not a useful reform and [could in fact cause harm to an already imperfect system](#).

As [we testified before the 2025 Charter Commission](#), we believe that rather than relying on opposition to the open primary proposal, the administration should lay out a positive vision for electoral reform grounded in the expert opinion of political scientists. Instead of further diminishing parties and eroding what little ideological diversity remains among politicians in the current system, we propose implementing a system of PR.

BACKGROUND ON PROPORTIONAL REPRESENTATION (PR)

The US relies on a first-past-the-post, single-member district election system that structurally disadvantages political and racial minorities. In single-member districts, a candidate can win 100% of the seat with only 50% (or less) of the vote. Single-member districts also enable gerrymandering, which allows for the manipulation of district boundaries to suppress minority voices. These structural features make our democracy unresponsive to voters, fueling political frustration. They also consistently advantage [incumbent parties](#) and [the political right](#). For example, polling indicates that [18% of Americans identify as MAGA](#), yet the far-right currently holds almost all federal power. Meanwhile, [17% of Americans identify as democratic socialists](#), but democratic socialists will hold less than 2% of seats in Congress even after their recent primary victories.

Supporters frame open primaries as a representative, progressive, and inclusive reform to this flawed system. But in reality, open primaries would exacerbate the current suppression of political minorities and stymie progressive candidates. First, if candidates only campaign to the full general electorate, they will be incentivized to take ideologically centrist positions. Furthermore, under the proposal three candidates would advance from the primary into a general election runoff decided by RCV, giving moderate candidates, who can pick up rankings from both progressive and conservative voters, an advantage. Finally, analysis of [other states' adoption](#) of open primaries [has not found any impact on turnout](#).

The truly progressive alternative is proportional representation. Rather than collapsing an electorate that is 30% progressive, 40% moderate, and 30% conservative into a single moderate representative per district, proportional systems aim to reflect that heterogeneity directly, electing roughly 30% progressive, 40% moderate, and 30%

conservative representatives. Political scientists broadly favor proportional systems and consequently few democracies still rely on first-past-the-post. Moreover, changing the system is realistic: New York City itself elected the City Council with proportional representation in a very successful period during the 1930s and 1940s.

PRECEDENT IN NEW YORK CITY 1936 - 1947

Under Mayor Fiorello La Guardia, the New York City Council was elected using proportional representation. The Council was formed to replace an outdated “Board of Aldermen,” elected via a first-past-the-post system. [Instead of single-member districts, council members were elected from multi-member districts, leading to a more proportional system.](#) The results were immediate and transformative, delivering progressive legislation, including the Vladeck housing law, one of the first public housing programs in the country. Voter engagement surged; as many as [750,000 New Yorkers](#) tuned into radio broadcasts of council sessions. When it became clear that New Yorkers, given a real choice, voted for progressives, the political establishment moved to repeal the system. After several failed attempts, Democrats and Republicans united to repeal proportional representation in 1947, driven by a campaign based on the Red Scare. The council returned to single-member districts, and has remained there ever since.

MODELS TO CONSIDER FOR AN IMPLEMENTATION STUDY IN NEW YORK CITY

We propose to study two different electoral reforms, either of which would substantially increase proportionality in the New York City Council and establish more meaningful electoral participation for currently independent voters. A Charter-commissioned implementation study with input from political scientists, voting rights experts, election administrators, public financing experts, community organizations, and affected voters should weigh these options for a possible implementation in 2029.

Model 1: Multi-Member Districts

This model replaces single-member districts with multi-member districts in which multiple councilmembers are elected proportionally via ranked-choice voting. It is similar to the system used in New York City 1936-1947. Its main advantages are simplicity and strong historical precedent within the city. It is also a system that Portland, Oregon recently adopted. The primary challenge is that some neighborhoods may resist losing dedicated single-member local representation. There are a number of options for maintaining constituent services, as [identified by political scientists](#).

Model 2: Mixed-Member Proportional System

In a [mixed-member system](#), voters cast two votes: one for a local district representative (as in the current system), and one for a party list that receives seats proportionally city-wide. This system preserves the system of direct neighborhood representation by councillors while adding proportionality through the list seats. It also structurally encourages the formation of new parties—a critical condition for a healthy democracy. The main tradeoff for such a system is greater complexity. Moreover, the city council would have to be expanded.

CONCLUSION FOR LOCAL ELECTORAL REFORM

The New York City electoral system does not represent the political preferences of New Yorkers adequately. This growing disconnect has created demand for reform and opened the door to a variety of proposals, including open primaries. Its supporters argue that open primaries would broaden participation, while we expect this will weaken party labels and make it more difficult for voters to be represented by candidates they prefer based on ideological positions. The charter commission has an opportunity to address misrepresentation at its root instead of just opposing open primaries. By creating a path towards PR, New York City can build a City Council that more accurately represents the diversity of political views across the electorate, strengthening democratic legitimacy, and providing voters with clearer, more meaningful representation. As a first step we suggest a Charter mandated, public PR implementation study under leadership of political scientists and experts in electoral reform.

A Name

Bria Donohue

A Email

 Public Comment

July 21, 2026

RE: Reform Green Building Standards in City Charter

Dear Chair Gaspard and Members of the Commission on Government Efficiency,

The American Institute of Architects New York Chapter (AIANY) writes to propose reforms to the New York City Charter in relation to Chapter 9, Section 244.1, Green Building Standards. AIANY is the leading design non-profit representing 5,000 architects and design professionals committed to positively impacting the physical and social qualities of our city.

As charged by Mayor Mamdani, the goal of the Commission is to identify opportunities within the City Charter to improve how the city functions and drive public excellence, reduce administrative burden, and expedite the delivery of capital projects. Layers and layers of rules, regulations, and bureaucracy have made New York City an incredibly difficult environment to operate in. One opportunity to reduce the number of hurdles for projects to comply with overlapping requirements is to amend the Green Building Standards section.

Chapter 9 (Capital Projects and Budgets) of the City Charter includes a section defining green building standards. Green Building Standards are robustly regulated by construction codes, zoning resolution, agency design guidelines, agency contract requirements, state and local laws, and executive orders - in addition to the City Charter. AIANY recommends the Charter be amended to eliminate this section of the Charter and instead include language directing city agencies to enact green building standards that address the whole life cycle of carbon. This will enable the Charter to still provide the framework for green building standards, without creating another hurdle for city agencies to navigate as they keep up with a rapidly evolving, innovative environment. Rather than relying on future Charter Commissions for revisions to green building standards, other mechanisms - such as rulemaking and local laws - are more appropriate vehicles for reforms that can be done in a more timely and consistent manner.

The specification for whole life cycle carbon is particularly important. Today, the Charter only includes language on operation carbon, the emissions generated from the use of the building. This does not factor in the carbon investment of construction and building materials, known as embodied carbon - the greenhouse gas emissions generated by the manufacturing, transportation, installation, maintenance, and disposal of construction materials used in the built environment. A holistic approach to defining green building requirements is crucial to fully encapsulate the carbon emissions generated from the built environment. Many agencies have already taken steps to tackle embodied carbon, but a directive from the Charter would be a critical next step to enact a comprehensive, citywide strategy.

Sincerely,
Jesse Lazar
Executive Director, American Institute of Architects New York Chapter

Attachment(s)



July 21, 2026

RE: Reduce Green Building Standards in City Charter

(Dear Chair Council and Members of the Commission on Government Efficiency)

The American Institute of Architects New York Chapter (AIANY) writes to propose reforms to the New York City Charter in relation to Chapter 6, Section 241.1, Green Building Standards. AIANY is the leading design organization representing 100,000 architects and design professionals committed to positively impacting the physical and social quality of our city.

As charged by Mayor Markham, the goal of the Commission is to identify opportunities within the City Charter to improve how the city functions and drive public confidence, create administrative benefits, and expedite the delivery of capital projects. Given the scope of this request, and recognizing the need for New York City to successfully address environmental issues in the future, we believe that the number of revisions for projects to comply with overlapping requirements is to amend the Green Building Standards section.

Chapter 6 of the City Charter includes a section defining green building standards. Green Building Standards are currently regulated by construction codes, among others, agency design guidelines, agency contract requirements, state and local laws, and executive orders. In addition to the City Charter, AIANY recommends the Charter be amended to eliminate this section of the Charter and instead include language directing city agencies to meet green building standards that address the whole life cycle of carbon. This will enable the Charter to still provide the framework for green building standards, without creating another hurdle for city agencies to navigate as they keep up with a rapidly evolving, ever-changing environment. Rather than relying on future Charter Commission for revisions to green building standards, other mechanisms such as rebranding and local laws can more appropriate vehicles for reforms that can be done in a more timely and consistent manner.

The specification for whole life cycle carbon is particularly important. Today, the Charter only includes language on operation carbon, the emissions generated from the use of the building. This does not factor in the carbon footprint of construction and building materials, known as embodied carbon. The greenhouse gas emissions generated by the manufacturing, transportation, installation, maintenance, and disposal of construction materials used in the built environment. A holistic approach to defining green building requirements is crucial to fully recognize the carbon emissions generated from the built environment. Many agencies have already taken steps to reduce embodied carbon, but a directive from the Charter would be a critical next step to create a comprehensive, citywide strategy.

Sincerely,


Jesse Lazar
Executive Director of American Institute of Architects New York Chapter
AIANY New York Chapter
100 Broadway Street
New York, NY 10037

AIANY Recommendation to COGE on G...

Date Submitted

July 21, 2026 5:37pm

Topic

- Unnecessary Bureaucracy ✕
- Department of Buildings (DOB) Issues ✕
- Real Estate and Development ✕
- Procurement Reform ✕

Charter Related

Yes

Topic Simplified

Building and Construction

Subtopic

Green building standards

Show 4 hidden fields

A Name

Bria Donohue

A Email

 Public Comment

July 21, 2026

RE: Reform Green Building Standards in City Charter

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The American Institute of Architects New York Chapter (AIANY) writes to propose reforms to the New York City Charter in relation to Chapter 9, Section 244.1, Green Building Standards. AIANY is the leading design non profit representing 5,000 architects and design professionals committed to positively impacting the physical and social qualities of our city.

As charged by Mayor Mamdani, the goal of the Commission is to identify opportunities within the City Charter to improve how the city functions and drive public excellence, reduce administrative burden, and expedite the delivery of capital projects. Layers and layers of rules, regulations, and bureaucracy have made New York City an incredibly difficult environment to operate in. One opportunity to reduce the number of hurdles for projects to comply with overlapping requirements is to amend the Green Building Standards section.

Chapter 9 (Capital Projects and Budgets) of the City Charter includes a section defining green building standards. Green Building Standards are robustly regulated by construction codes, zoning resolution, agency design guidelines, agency contract requirements, state and local laws, and executive orders in addition to the City Charter. AIANY recommends the Charter be amended to eliminate this section of the Charter and instead include language directing city agencies to enact green building standards that address the whole life cycle of carbon. This will enable the Charter to still provide the framework for green building standards, without creating another hurdle for city agencies to navigate as they keep up with a rapidly evolving, innovative environment. Rather than relying on future Charter Commissions for revisions to green building standards, other mechanisms such as rulemaking and local laws are more appropriate vehicles for reforms that can be done in a more timely and consistent manner.

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Sincerely,
Jesse Lazar
Executive Director, American Institute of Architects New York Chapter

Attachment(s)

New York

July 21, 2026

RE: Reduce Green Building Standards in City Charter

Dear Chair (and all Members of the Commission Government Efficiency):

The American Institute of Architects New York Chapter (AIANY) wishes to express welcome to the New York City Charter as subject to Chapter 8, Section 24.1, Green Building Standards. AIANY is the leading design and professional organization (DPO) and design professionals committed to positively impacting the physical and social quality of our city.

As Chair, Mayor Mitchell, the goal of the Commission is to identify opportunities within the City Charter to improve how the city functions and drive public efficiency, reduce administrative burden, and simplify the delivery of public programs. Laws and rules of the city, regulations, and licensing fees could New York City as a necessary, difficult environment to operate in their opportunity to reduce the number of barriers for projects to comply with existing requirements to be added the Green Building Standards section.

Chapter 8 of the City Charter includes a section on green building standards. Green Building Standards are currently regulated by construction codes, among residential, agency design guidelines, agency control requirements, state and local laws, and executive orders. In addition to the City Charter, AIANY recommends that Chapter be amended to eliminate the section of the Charter and instead include language directing city agencies to meet green building standards, but within the whole life cycle of a building. This will enable the Charter to still provide the framework for green building standards, without creating another hurdle for city agencies to navigate as they keep up with a rapidly changing, iterative environment. Further, the reliance on the City Charter Commission for revision to green building standards, other mechanisms, such as standards and local laws, are more appropriate vehicles for changes that can be done in more timely and consistent manner.

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Sincerely,

Jesse Lazar
Executive Director of American Institute of Architects New York Chapter
AIANY New York Chapter | 212.691.4455
100 Nassau Street, Suite 2000 | New York, NY 10038

AIANY Recommendation to COGE on G...

Date Submitted

July 21, 2026 5:37pm

Topic

- Unnecessary Bureaucracy ✕
- Department of Buildings (DOB) Issues ✕
- Real Estate and Development ✕
- Procurement Reform ✕

Charter Related

Yes

Topic Simplified

Building and Construction

Subtopic

Green building standards

Show 4 hidden fields

July 21, 2026

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Dear Chair Gaspard and Members of the Commission on Government Efficiency,

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Sincerely,



Jesse Lazar

Executive Director of American Institute of Architects New York Chapter

[Redacted]

[Redacted]

A Name

Randall Gordon

A Email

[REDACTED]

Public Comment

Following up on my comments sent last week regarding the critical importance of maritime to NYC and why NYC needs a maritime agency, I am including this link to an article about Jamie Dimon, JPMorgan talking about how we need 300K workers to rebuild America's shipping. We need ports for all these new ships, right? And a dedicated maritime agency will assure our ports and maritime businesses are ready for the future.
https://finance.yahoo.com/small_business/articles/jpmorgan_ceo_jamie_dimon_says_150837858.html

Attachment(s)

Drop files here or click to browse

Date Submitted

July 21, 2026 7:22pm

Topic

Real Estate and Development X Miscellaneous X

Charter Related

Yes

Topic Simplified

Government Operations

Subtopic

Maritime agency

Show 4 hidden fields

A Name

Vanessa Villanueva

A Email

 Public Comment

My name is Vanessa Villanueva, and I am the CEO of Moravilla and Team leader of the Moravilla Sales Team, a bilingual residential real estate company serving New York City and the surrounding communities. I appreciate the opportunity to provide feedback as both a REALTOR® and a small business owner who works closely with homeowners, landlords, first time buyers, and housing professionals every day.

One group that I believe deserves greater attention is New York City's small multifamily property owners. Many of these individuals do not view themselves as business owners, yet they are operating small businesses by managing rental properties, maintaining housing, complying with regulations, and relying on rental income to meet their mortgage, insurance, tax, and maintenance obligations.

Unfortunately, many of these owners are navigating an increasingly complex regulatory environment without the education, guidance, or ongoing support necessary to succeed. New laws, compliance requirements, and housing regulations continue to evolve, yet there is no centralized system that proactively educates owners or helps them remain compliant after they purchase a property.

I encourage the City to invest in more proactive homeowner education and long-term aftercare. Purchasing a multifamily home should not be the end of the City's support; it should be the beginning. Consider providing ongoing educational resources, compliance alerts, workshops, multilingual guidance, and centralized access to trusted professionals who can help owners understand their responsibilities before problems arise.

I also encourage the City to explore additional financial relief options for small housing providers experiencing documented hardship due to prolonged rent nonpayment. While tenant protections are essential, there should also be pathways to assist responsible property owners who continue to carry mortgage payments, property taxes, insurance premiums, utilities, and maintenance costs while navigating lengthy legal processes. Targeted emergency assistance or temporary bridge programs could help stabilize these small housing providers, preserve affordable housing stock, and prevent avoidable foreclosures.

As policymakers evaluate opportunities to improve government efficiency, I encourage continued efforts to simplify compliance, reduce agency duplication, improve communication, and make critical housing information easier to understand and access. Helping owners comply from the outset is often far more effective and less costly than addressing issues after violations or financial distress occur.

At Moravilla, we have witnessed this need firsthand. That is why we created the Moravilla Resource Hub, an initiative dedicated to providing bilingual education, trusted resources, and professional networks for both aspiring and current homeowners. Our mission is to help families build responsible, stable,

and generational wealth through real estate by connecting them with the knowledge and support they need long after closing.

I believe government, housing professionals, nonprofit organizations, and community leaders all have a role to play in creating stronger homeowners and healthier neighborhoods. By investing in education, improving access to resources, and supporting responsible small property owners alongside tenants, New York City can strengthen housing stability while fostering long-term economic opportunity for everyone.

Thank you for your time and for considering these recommendations.

Attachment(s)

Drop files here or click to browse

Date Submitted

July 21, 20268:50pm

Topic

Real Estate and Development X Tenant Protection X Unnecessary Bureaucracy X Budget Issues X Reporting Requirements X

Charter Related

Yes

Topic Simplified

Housing

Subtopic

Supporting small landlords

Show 4 hidden fields

A Name

Carly Baker-Rice

A Email

Public Comment

>Updated to include more information on MX zoning decision making at DCP and how it is fundamentally destructive of m zoning and existing, functional, mixed land use fabrics, even when ULURP testimony and recommendations call for m-zone inclusion, and the position of DCP that residential development above manufacturing is problematic, despite supposedly being for this purpose.

Need for City Maritime Department in Coordination with same at State Level New York City and New York State are falling behind in port infrastructure causing us to lose business to other states that have processes, budgeting, authority, and expertise to invest and invite private investment in ports. In addition to being bad for business, projections for increasing freight in the next decades are ever more extreme. Congestion, road repair costs, and all their cascading impacts to the City cannot continue to grow amidst this ongoing addiction to a subsidized trucking industry. 90% of NYC freight arrives over GW and Verrazzano bridges, building up toll income for the Port Authority. In the U.S. and around the world, port investment is on the rise. Inside our beloved New York City bubble, though, we don't think much about ports. But this is a structural problem with a structural solution – the history is helpful to understand.

At both City and State levels, all questions pertaining to ports have been offloaded to the Port Authority, which has been negligently underinvesting in ports for decades (see their capital plan for current investment compared to other areas). At all levels of government, we have lost the muscle, the processes, the budgeting tools, expertise, and even simple ability to ask questions to maintain our ports, much less to catch up on our growing lag. It's a growing risk that continues to go unnoticed simply because it's been off government radar for so long. But pressure is growing at both City and State levels to re create New York based departments to ensure leadership, planning, budgeting, and operational excellence. While we respect the massive crush of interests and needs on our waterfront, including climate, housing, access, commercial and industrial maritime, security, and natural resources existing City efforts to coordinate across these needs and interests lack the maritime expertise to ground us in the maritime use cases that must be central to a sane use of our massive waterfront long into the future to reach all climate, clean air, economic development, resilience, and equity goals.

You can gain insight about trends and port management of ports looking at other examples such as:

- Texas Legislature's port committee's 2-year plans
- State of Washington localized port authorities run by port expertise
- US congressional Subcommittee hearings on Coast Guard and Maritime Transportation
- Economic impact studies that demonstrate the significant return on investment in ports

The problems are mounting and NYCEDC and DSBS are not structured or staffed to address them: crumbling piers in Manhattan and Brooklyn leading to lost cruise contracts, emergency work, failure to future proof installations, failure to plan, failure to move Blue Highway along in any meaningful way, a

focus on real estate perspectives on ports, and businesses that do not even attempt to expand maritime operations for fear of the pains of trying to get through berthing permits with EDC. It's time to take the wheel back from the long-dysfunctional Port Authority. In conjunction with a similar action at the State level, which is moving, this ship can be turned around. The City used to have such a department. The historical shift to trucks has not brought good outcomes for this City. Time to turn the tide.

ULURP

The items below refer to how ULURP adversely impacts our manufacturing sector, while handing over affordability to profit maximizing projects on a discretionary basis through city action, which are ultimately being leveraged as tax breaks for the owner while depleting ground floor spaces of tax base production, along with culture, jobs, and a density of city life we recognize as NYC.

ULURP processes should only impact the tax a lot not the zoning block. Far from creating consistency this creates inconsistency. As we know, each of four sides of any block in New York can be radically different public spaces, and zoning blocks often reach even further. Changing them all at once is unlikely to create consistency in all four directions, yet this is the stated DCP goal of this practice. I doubt they believe it creates consistency. It is a trojan horse for housing development. It puts its fingers heavily on the scale of other properties towards housing development while most usually depleting our manufacturing zones. When a lot that is not part of an application is rezoned as part of the zoning block change, new pressures are created on the businesses and property owners on those tax lots. Uncertainty decreases investment by businesses. The zoning change often leads to acquisition, which depletes the natural resource of affordability built into that property via the zoning: affordability that could support any future residential / industrial project on that property is thus lost. Every time a tax lot is acquired, affordability is lost on all future projects. It is a natural resource created by city zoning and the history of acquisition of the property, and needs to be treated as such. It should not be given over to a profit maximizing project. Current processes fail to recognize affordability as a quantifiable resource belonging to the city via its zoning in such situations. Giving it completely over to private developer's profit line should not be legal. Additionally, changing the ground floor from m zone to commercial almost always adds to the glut of empty commercial and further stresses the space crisis in industrial and adjacent sectors, which usually has vacancies about 4.5%, similar to our housing situation. This upward pressure on prices for this sector creates inflation for all of us. These are businesses that stay, are continually created, and produce tax base for the city. They are systematically being replaced by empty commercial which is priced way over what can be gotten, which leaves it empty, providing a loss for the project owner to use as a credit on their taxes. They are disincentivized from lowering the price as it lowers the value of the property and lowers the amount of the loss they take on their taxes. Please end the madness. Replace the M. Develop programs to prevent acquisition before, during, and after rezonings by partnering existing owners with do-good developers to produce livable, vertical mixed use development with mandatory industrial on the bottom floors.

In email conversation with DCP it has become clear that MX zoning is created at the zoning block level during a ULURP not to encourage or produce industrial uses, nor even to preserve it. Rather it is to ensure current uses remain "permissible," while pressure is likely to mount to redevelop nearby lots caught up in the process. Even if individual owners never redevelop, they are likely to offer shorter leases while they consider it, creating uncertainty that leads businesses to stop investing, stop growing, or move elsewhere. This uncertainty is the opposite of good land use planning. MX zoning has almost never produced new M zone and that was never the purpose. The flipping of full zoning blocks when a tax lot goes through a rezoning is a leading pressure on pushing residential and commercial – which we have a glut of – while replacing, endangering, and creating uncertain significant tracts of m-zone. DCP claims that zoning is not a good way to impact industrial use. Here is an example of the contradictory arguments made in an example ULURP approval, which flatly ignore the prevalence of functional industrial on narrow streets all over Red Hook, the desperate need for smaller industrial spaces, the current use of the entire foot print by a business that would like to stay, and the decades of carefully negotiated mixed space throughout the neighborhood. The arguments contradict themselves, ignore on the ground testimony submitted, and are wildly out of alignment with market needs relating to both commercial and industrial use. Furthermore, flatly stating that m zone vertical mixed use is not possible fails to create the conditions needed to produce it via creative solutions, many of which exist and are successful not only in NYC but elsewhere:

"The Commission notes that MX districts were created to allow for a mix of uses and to allow for residential development that does not preclude industrial and commercial uses. The Commission believes the proposed MX zoning will balance the goals of a mixed use neighborhood and job growth, while maintaining long term flexibility to respond to local and regional changes in the economy. The Commission believes that the pairing of industrial and residential districts is an important tool in facilitating both housing and job growth. The Commission notes that the project area was designated as a Neighborhood Industrial Area in the recently adopted Industrial Plan. The project area was not designated as a Primary or Secondary Industrial Area due to its relatively low existing industrial job concentration, mixed character, and its proximity to parks, residences, and schools. In response to the request by the Borough President to include industrial space within the proposed development, the Commission notes that while requiring the specific uses of the project are outside the scope of the requested action, the proposed MX district will continue to allow 11 C 250094 ZMK industrial uses within the project area. However, the project area is located at the intersection of two narrow streets, which can limit truck movement and loading activities that certain industrial businesses may need, is directly adjacent to a school, and sits on a primarily residential social block. Allowing industrial uses via an MX district is appropriate to provide market flexibility and to maintain a coherent zoning district boundaries but requiring industrial uses under these conditions is counter to local site conditions and its location within a Neighborhood Industrial Area. The Commission acknowledges the Borough President's recommendation to establish a new Mixed Use District

"that requires the inclusion of light industrial floor area as a mandatory component of development". Commission is sympathetic to the Borough President's desire to maintain manufacturing businesses across the borough and encourages non-zoning strategies to support manufacturing businesses. Zoning is a tool for determining density, height, and use, and has had limited success in curating or mandating the tenanting of spaces with specific businesses over long periods of time. The current M1-1 zoning allows a full range of nonresidential uses today, yet there has been little new ground-up industrial development, and many lots in the surrounding area lots have been occupied by parking or are one to two story distribution and warehouse facilities, which generally have low job densities. The Commission is concerned that requiring light industrial spaces via zoning, in addition to MIH affordability requirements, could result in stymieing new development entirely. Requiring industrial uses in mixed buildings regardless of lot size could also result in the creation of small, inefficient spaces, long term vacancies, or conflicts between businesses and residents that further limit tenanting."

Beyond the obvious problem of the massive amounts of vacant commercial spaces this repeated DCP decision-making produces, the lack of on-the-ground understanding of land use at the block in question and failure to defer to more local recommendations demonstrates a broken system of spot zoning. As just one example of how much goes missing in this process, and is destroyed by it: The current business at the rezoned lot, which was not aware of the rezoning at the time of the BP hearing, supports a food pantry that serves the community via a church that functions out the the diagonally positioned school mentioned, by helping to offload tractor trailers of donated food quickly using its fork lifts. That's Red Hook. It serves itself and the city very well.

From this example, it seems like MX zoning is not intended to produce new m-zone during a rezone, but merely to leave existing uses permissible on nearby lots sucked up into the upzoning, while encouraging redevelopment of those properties also into commercial / residential. This is a heavy hand in favor of residential and commercial, despite very low vacancy for m-zone and very high vacancy for commercial.

Finally, I will say as a community partner and advocate, trying to track a property you know is going through ULURP via every layer of government's website, checking back for updates and hearing schedules, and trying to find out what changes are made to the plan at each level is onerous, disempowering, and nearly impossible for someone pretty comfortable with websites and government procedure. I should be able to sign up for alerts for this uniform process for my neighborhood and track every property as it progresses. Here's what it's like trying to use DCP site as a base:

1. <https://zap.planning.nyc.gov/projects/2024K0280> I cant tell if this is up to date and there is no forewarning as to dates for hearings or links to sign up for alerts, I would have to keep checking and then when a data pops up it might be yesterday or today or tomorrow making it very hard to plan participation for myself, let alone a community of people impacted

2. Searching for City Council and a project brings me to legistar, which doesn't provide next steps:

https://legistar.council.nyc.gov/LegislationDetail.aspx?ID=7975567&GUID=670CA90E-D067-4799-99D2-A173D112EA8F&G_2FD004F1_D85B_4588_A648_0A736C77D6E3&Options_&Search

3. I have asked DCP for how to know when a hearing on it is taking place and I was directed to their main calendar, which would require going back regularly, clicking into every link for a general meeting and searching every agenda for the issue until it pops up. This is not reasonable to expect anyone to do. <https://www.nyc.gov/content/planning/pages/calendar>

Centralized Contract Administration Hubs & Workforce Development Program

I do hope the suggestion for nonprofit contracts to be made into grants is taken, though I can imagine the City duplicating most of its contracting process on to the grant process, thusly solving nothing.

Problem: City contracting for both businesses and nonprofits suffers from technology issues, poor process, risk avoidance, and cultural issues, multiplied across agencies. This adds to intentionally slow pay out times to create such an incredible headache for business owners and nonprofits that some go out of business due to City contracts or simply never do business with the City again – rightly telling others to avoid it as well.

Outcome: This prevents the City from meeting its own goals of local job creation, MWBE growth, and all the 501c3 work it depends on nonprofits to do.

Example: Red Hook's oldest church ran a long-term music program for youth that got kids to college and "out of the neighborhood." After COVID, they shut down the program citing grant administration as the chief reason.

External Diagnosis: Process, technology, and risk tolerance alone will not fix the issue and are too slow to change from within. Fundamentally, City contracting sees themselves as blockers, not facilitators. This cultural shift will take time and requires perspective taking, in practical terms: experience on the other side of the contract.

Proposal: Centralized contract administration hubs, embedded at the neighborhood level, driving workforce development tied to City titles.

- Full time experts in contracting from outside City Government do the work of contract administration for neighborhood businesses and nonprofits.
 - o Internal time needed by any 1 business or nonprofit for contract administration is decreased because an expert is doing it, rather than an administratively overburdened staff person with 5 job titles. Because this more efficient work is also externalized, the business or org can focus on the work it is being paid by the city to do – its area of expertise.
 - o Mistakes are reduced and interfacing time required by City agency contracting teams is decreased, because an expert is on the Contractor end. This creates efficiencies within contracting city agencies.
 - o Time saved inside City agencies can be used to partner with Neighborhood Contract Administrators and other experts on improving processes, training, and cultural change.
- Learnings and opportunities to improve and where possible standardize

City contracting across agencies and across contracts are more easily identified by centralized contract administrators.

- o In conjunction with process, legal, and technology experts, proposals and phased initiatives improve City contracting over time.

- As trainings are created inside city agencies and neighborhood contract administration hubs staff up, workforce development in contracting starts at the neighborhood level

- o Neighborhood workforce development orgs graduate individuals interested in contract and admin into centralized administration hubs

- o A phased program prepares individuals for work in City contract team titles

- o When staff from neighborhood hubs arrive in City contract team jobs, they bring neighborhood, business, and nonprofit contexts, driving cultural change from within, ensuring ongoing improvement.

- o They are also largely pre-trained, saving onboarding time in City agencies.

- o New Yorkers become skilled, confident, empowered, change making City workers with all the benefits that come with it.

Pilot Test Criteria and Data needed to drive full program design & decision-making

In order to properly develop, test, and scaffold this work city wide a pilot should be designed.

Criteria:

- Sufficiently different neighborhoods, at least 3 and up to 5, one in each borough.
- Sufficiently diverse mix of business and nonprofit providers in each neighborhood.
- Sufficient coverage across contracting agencies represented in each.
- Sufficient number of total contracts administered

Questions the Pilot should answer:

- How much Hub staff time is needed per contract, per phase of contract?
- How much Hub staff time is used on pilot data collection / SWOT work?
- What skills are needed in hubs at the early phases of this initiative? Likely some form of consulting or client relations beyond contract experience.
- What entry-level roles are possible per how many contracts?
- What training is needed to onboard entry level roles?
- What legal barriers need to be addressed in externalizing this work and what functioning examples are there to draw from?
- What materials are needed to onboard businesses and nonprofits to centralized contract administration?
- What tools and pathways are best for tracking ongoing City Contract SWOT?
- What roles inside city agencies need to be engaged on what cadence to pressure test ideas for improvement?
- What city agency training and professional development experiences are most needed in contract teams?
- How much time is saved at City Agency level?
- How much time is saved at business / nonprofit level?
- How are positive and negative outcomes at nonprofit / business level altered by participation in the program?

- How much time in the program, or how many contracts utilizing the program, are needed by a business or nonprofit to derive maximum benefit / efficiency from the program?
- What new systems / processes / practices help businesses / nonprofits derive maximum efficiency from the program? Which of these would benefit any business / nonprofit in contract with the City? Which would benefit any business / nonprofit, regardless of city contracting? Can they be made freely available?
- Based on the above, an ROI should be able to be calculated.
- What major barriers and painpoints remain for those with City Contracts and for City Agencies in contract work?

Attachment(s)

Drop files here or click to browse

Date Submitted

July 21, 2026

10:45pm

Topic

Real Estate and Development X

Department of Buildings (DOB) Issues X

Unnecessary Bureaucracy X

Procurement Reform X

Technology X

Budget Issues X

Charter Related

Yes

Topic Simplified

Public realm

Subtopic

Waterfront, zoning, nonprofits

Show 4 hidden fields

A Name

Jaqar

A Email

Public Comment

1. I'd like to request city, county, and state elections be held in the same year, 2030, going forward. That way all officials elected, are more or less elected on the same page. and no more confusion to voters, about the different levels of government can do legislatively. It would also reverse the low turnout our city and state elections many times have

2. I'd like to request semi open/closed primaries, as opposed to open primaries, where only independents can pick a party primary of their choice to vote in

Attachment(s)

Drop files here or click to browse

Date Submitted

July 22, 2026

5:41am

Topic

Open Primaries X

Miscellaneous X



Charter Related

Yes



Topic Simplified

Elections



Subtopic

Even year elections, open primaries (against)

Show 4 hidden fields



A Name

Jim Tampakis

A Email

 Public Comment

Good Day Chair Gaspard and Commissioners,

I am a maritime business owner in Red Hook, Brooklyn that my dad started after the Korean War in 1954. I have been actively involved for the last 50 + years.

I was and am currently on the Brooklyn Marine Terminal Task Force (since its inception) and now on the Brooklyn Marine Terminal Developmental Corp.

We have an opportunity to maximize the use of NYC's 520 miles of waterways and eventually remove many Thousands of trucks off our highways, bridges, tunnels and local streets along with high levels of pollution on a daily basis. This would be better operated by an independent agency that would manage our Ports and Terminals, as in the past.

NYC is currently having deliveries of over 3 million packages being delivered to our 5 boroughs daily. Amazon alone is doing 2.5 million packages daily. This is not including other commodities that can also be accommodated via our waterways. Department of Sanitation has several maritime recycling sites including here in the Gowanus, I see about 10 barges daily being loaded and unloaded from our local site, that accommodate 48 containers per barge. That is approximately 500 trucks in and 500 trucks out daily (1,000 trucks) that we are removing off our streets daily and moved with cleaner Tier 4 diesel tugs. The 8 DSNY sites would bring us to 8,000 trucks daily off our streets. That's just scratching the surface.

We need to create a Blue Highway distribution network with different types of crafts, landing areas, Material handling equipment, throughout the city in order be able to handle various types of commodities.

The one concept would be to bring in freight from other States (ie. NJ, Penn, Conn, etc) via 20/40ft Sea Container into the BMT and other similar facilities, Breakdown in a sorting facility based on delivery zip code, placed in a standardized bicycle container (new design with tracking features) for easy handling, loading and unloading, delivered via water to different levels of landing areas based on volumes and commodities throughout the city based on zip code, offloaded, rolled onto bike chassis for last mile delivery.

I have spoken to Amazon and they would be interested in taking part of this operation but only after we have taken out all the kinks.

How to pay?

1. Other states charge \$ 0.50 per package as a package delivery surcharge.
2. UPS is already charging a surcharge to certain zip codes in the city.
3. Have following USDOT webpages for more info about Federal grant opportunities that may be of interest.

<https://www.transportation.gov/navigator>

<https://www.transportation.gov/grants/dashboard>

<https://www.maritime.dot.gov/PIDPgrants>

https://www.maritime.dot.gov/grants/marine_highways/marine_highway

<https://www.transportation.gov/BUILDgrants>

We have also been added to Port Infrastructure Development Program distribution list so we can receive periodic program updates.

4. NY State Grants

Advantages!

1. Would ultimately get thousands of heavy polluting trucks off our roadways. The NYC DOT came out with a study that the local trucks delivering are an average age of 16 years of age and heavy polluters.
2. We would relieve thousands of Heavy trucks off our highways, bridges, local streets and infrastructure.
3. Asthma rates would decrease throughout the city to our children in areas with high delivery volumes.
4. Hunts Point has 15,000 trucks in and out on a daily basis and Asthma rates are ridiculously high.
5. All our warehouses on the BMT, Hunts Point, and other facilities can have solar panels to electrify our new electric tugs and delivery boats.
6. Thousands of new jobs created for the maritime community, operators, repairs, SUNY Maritime, Kings Points etc.

Once again, we need an independent maritime agency to create, monitor and operate this type of operation.

Thank you for hearing my points.

Sincerely Yours,
Jim Tampakis



Sorry if duplicate as did not receive confirmation of receipt

Attachment(s)

Drop files here or click to browse

Date Submitted

July 22, 2026

8:56am

Topic

Real Estate and Development ✕

Unnecessary Bureaucracy ✕



Technology ✕

Budget Issues ✕

Enforcement ✕

Charter Related

Yes



Topic Simplified

Government Operations



 Subtopic

Blue Highways

Show 4 hidden fields 

A Name

Jonah Berman, OD

A Email

Public Comment

Dear COGE Commissioners, I strongly recommend the creation of a New York City Department of Maritime in order to properly foster thoughtful maritime activity (i.e., industrial, commercial, cultural, recreational) as well as addressing the eyesore of idle, decrepit piers and pilings falling apart! As a city which owes its creation and success to the maritime world, we should act as soon as possible to show NYC is the greatest city in the world!

Attachment(s)

Drop files here or click to browse

Date Submitted

July 22, 202610:31am

Topic

Real Estate and Development XMiscellaneous X

Charter Related

Yes

Topic Simplified

Government Operations

Subtopic

Maritime management

Show 4 hidden fields

A Name

Joseph Lalli

A Email

 Public Comment

Please consider allowing the public to vote on the matter of Open Primaries via the Charter Revision Process.

A "top 5" version of open primaries with candidates from all parties listed on a single ballot coupled with ranked choice voting in both the primary* and the general election would allow for a healthy, wide choice of candidates, possibly even enabling smaller political parties. We should strive to include as many voices as is practical. I do not believe that the option of ranking 5 candidates would be too complex, especially since NYC voters have been ranking up to 5 candidates since 2021.

NYC's closed primaries entrench the two party system. But the two party system has not served us well. It has held us hostage to opposing political dogmas. The Founding Fathers did not anticipate the advent of political parties.

We need fresh ideas from candidates who think differently and are not constrained by internal party dynamics.

It has been said that you cannot solve a problem by using the same kind of thinking that created the problem in the first place.

So let's try something new.

Let's bring NYC into the 21st century and adopt open primaries. 76% of America's largest cities already employ some form of open primaries. And remember: There are over 1 million NYC voters who are registered as independents, making them ineligible to vote in primaries under our closed primary system! These are citizens who are not being heard and whose participation would improve and strengthen our democracy.

Joseph Lalli



* Ranked Choice Voting in the case of the "top 5" primary would follow the usual protocol of eliminating candidates until there were only 5 candidates remaining who would then advance to the general election.

 Attachment(s)

 Drop files here or click to browse

 Date Submitted

July 22, 2026

10:44am

☰ Topic

Open Primaries X

▼

☑ Charter Related

Yes

▼

☑ Topic Simplified

Elections

▼

☰ Subtopic

Open primaries

Show 4 hidden fields ▼

A Name

Joan Levine, DDS

A Email

Public Comment

Dear COGE commissioners,

As a long time NYC resident, I strongly support a pro-growth maritime policy of a waterfront that works for all, and the creation of a new city agency for maritime. I would like to see personnel who understand boat operations, infrastructure and culture responsible for designing and managing the waterfront. NYC maritime asset management should be provided by a dedicated NYC agency.

Thank you, as I trust you will do the right thing .

Attachment(s)

Drop files here or click to browse

Date Submitted

July 22, 202610:44am

Topic

Real Estate and Development X Miscellaneous X

Charter Related

Yes

Topic Simplified

Government Operations

Subtopic

Maritime management

Show 4 hidden fields

A Name

Brendan Hellweg

A Email

Public Comment

When the blizzard hit New York in February, Mayor Mamdani improvised. He nearly doubled emergency snow shoveler pay, asked any New Yorker with a shovel to walk into a sanitation garage, and got the sidewalks cleared. Then the shovelers waited weeks to be paid — the city's back-office machinery couldn't handle the emergency initiative.

Last week, the mayor launched the Commission on Government Efficiency, or COGE, with a promise to make city government "work smarter, faster, and more effectively for working people." Here's how to achieve that aim: fix how the city hires, pays, and manages its people. That is the gap between what New York wants to do and what its civil service can actually execute. And it is the gap on which the Mamdani administration's agenda will rise or fall.

Universal childcare runs through caseworkers. A serious housing agenda runs through permitting staff and code enforcement. Public safety, climate resilience, transit reliability, the basic dignity of a city that works — all of it runs through people the city has to actually hire. State capacity, not state revenue, is the binding constraint on what this administration can accomplish. By that measure, the city is in trouble. In the week after the election, 50,000 New Yorkers applied for City jobs through Mayor elect Mamdani's transition portal. Within a month, more than 80,000. By February, 31 had been hired into City Hall — a conversion rate of 0.04 percent. That is not a failure of the transition team. It is the system on the other side of the portal: a civil service designed in 1883 and never seriously rebuilt for the city that exists now.

The same delivery gap shows up in the Mayor's new budget itself, if you look at how the math was done. Much of the nearly \$1.8 billion in "agency savings" the administration booked came from positions left unfilled. The City Council had already booked \$800 million in "vacancy savings" while saying it intended to fill the jobs. Pension restructuring pushed workforce costs from 2032 out to 2037. And New York paid \$2.9 billion in overtime last fiscal year, much of it driven by positions the city could not hire for.

Each of these is the same maneuver: an empty desk treated as a saved dollar. None of them are. They are deferred services — inspectors who never visit, vouchers that take too long to process, business taxes that are never collected and they compound year over year.

Some of what is broken is hard to defend the longer you look. The city uses more than 3,000 civil service titles. It maintains active classifications for Bookbinder's Seamstress, Carriage Upholsterer, and Director of Puppetry. It has none for software engineer, data scientist, UX designer, or product manager.

The current "Computer Associate" notice describes responsibilities for "telecommunications hardware" and "mainframe computer operations," --- office tasks only marginally more modern than typewriter repair. The median wait time to learn if you passed your civil service exam runs more than 140 days; the full cycle from exam to start date: 14 to 15 months. Talent walks away long before the offer arrives. So does the agenda those hires were supposed to deliver.

Three moves can begin to close the gap. Update the classification structure so job duties support twenty-first-century work, in language hiring managers and applicants can both read. Benchmark compensation continuously against the real labor market, with data made public. Speed up the hiring cycle. The

state's NY HELPS program, which temporarily suspended exams for hard to fill titles, has cleared the path for more than 50,000 hires in two years — proof that bottlenecks move when the will exists.

Large California counties, from Santa Clara to Orange, are leveraging AI to do this work at a speed their old systems couldn't match. The Mayor's COGE taskforce could pursue real reforms, including requiring agency heads to conduct job and compensation reviews on a consistent basis or reducing bottlenecks by allowing agency heads to allocate positions to existing titles independently. This is New York after all: the nation's largest municipal workforce has every reason to lead, not follow.

Personnel, as the saying goes, is policy. For Mayor Mamdani to deliver the agenda he was elected on — and the legacy he hopes to leave — he should take that to heart. The lasting project he can champion is building the civil service the city actually needs to execute its ambitions. It will not generate the press of a rent freeze or a childcare announcement. It is what makes those announcements persist as permanent government capacity.

Attachment(s)

Mayor's COGE will live or die on modernizing New York's civil service

The administration's ambitions — universal childcare, expanded housing, faster permitting — will succeed or fail on a question about no one is talking about: whether the city can hire, train, and retain the workforce that does the work.

By Brandon Hefner and Yousef Khatib

When the Mayor left New York in February, Mayor Mamdani promised: he rapidly studied emergency remote education plans, added any New Yorker with children to add into a sanitation garage, and got the schools closed. Then the protesters [sailed, sailed, sailed](#) — the city's back-office machinery couldn't handle the emergency situation.

Last week the mayor launched the Commission on Government Efficiency, or COGE, with a promise to make city government "work smarter, faster, and more effectively for working people." There's a new business plan for the city: hire, train, and manage its assets. That is the gap between what New York wants to do and what its civil service can actually execute. And it is the gap on which the administration's agenda will live or fail.

Universal childcare runs through conversions. A massive housing agenda runs through permitting, staff, and code enforcement. Public safety, climate resilience, transit, housing, the basic dignity of a city that works — all of it runs through people the city has to actually hire, train, capacity, not state revenue, is the limiting constraint on what the administration can accomplish.

By that measure, the city is in trouble. In the week after the election, 60,000 New Yorkers applied for City jobs through Mayor Mamdani's transition period. Within a month, more than 80,000. By February 2, that total stood at 120,000 — a conversion rate of 1.04 percent. That is not a failure of the transition team. It is the question on the other side of the pencil: a civil service designed in 1953 and never meaningfully rebuilt for the city that exists now.

The same delivery gap shows up in the Mayor's new budget. If you look at how the math was done, much of the nearly \$2.8 billion in "agency savings" the administration budgeted came from positions left unfilled. The City Council had already decided [\\$100 million](#) in "voluntary savings" while saying it wanted to fill the gaps. Human resources had budgeted another \$100 million from 2023 to 2027. And New York paid \$2.5 billion in overtime last fiscal year, much of it driven by positions the city could not hire for.

Each of these is the same measure: an empty desk treated as a saved dollar. None of them are. They are delusions — delusions with never-end machines that take too long to produce. Someone else that are never collected — and they compound year over year.

To Leave a Legacy, Mayor Mamdani Mu...

Date Submitted

July 22, 2026

10:56am

Topic

Procurement Reform X

Unnecessary Bureaucracy X

Budget Issues X

Technology X

Charter Related

Yes

Topic Simplified

Government Operations

 Subtopic

Civil services reform

Show 4 hidden fields 

Mayor's COGE will live or die on modernizing New York's civil service

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Brendan Hellweg is co-founder of Holly, a workforce modernization platform used by local governments serving more than 10 million Americans, and a former civil servant in the City of Baltimore. Youssef Kalad is a Grid Fellow at Tech:NYC, an investor in early-stage startups in New York City, and a former civil servant at the state and local level in New York.

A Name

Lori Raphael

A Email



≡ Public Comment

Please see attached.

📎 Attachment(s)



📅 Date Submitted

July 22, 2026

11:16am

≡ Topic

Miscellaneous ✕

🗳 Charter Related

Yes

🗳 Topic Simplified

Building and Construction

≡ Subtopic

Centralized permitting, among others

Show 4 hidden fields ▾



July 22, 2026

Re: Support for Streamlining Permitting

Dear Chair Gaspard, Executive Director Cheng, and Members of the Commission:

The Building Owners and Managers Association of New York (BOMA NY) represents the commercial real estate industry across the five boroughs of New York City — the largest industry in our market area, contributing approximately \$27 billion to the New York economy annually. BOMA members own and manage approximately 529 million square feet of office space, including some of the world's most prestigious properties. Our membership includes building owners, professional property management firms, and the contractors and service providers — in construction, elevator maintenance, cleaning, and beyond — who keep New York City's commercial buildings running.

BOMA NY welcomes the opportunity to comment on the Commission's Preliminary Staff Report, released July 2, 2026, and we write specifically in support of the Commission's proposals to Accelerate Permitting & Contracting. Our members interact daily with the patchwork of agency approvals required to maintain, renovate, and modernize commercial buildings, and we can attest firsthand to the costs — in time, money, and lost productivity — created by the City's current fragmented permitting structure.

Support for a Centralized, One-Stop Permitting System

BOMA NY strongly supports the Commission's proposal to create a centralized permitting system spanning the agencies involved in construction, renovation, and infrastructure approvals. As the Commission's report notes, a single commercial or affordable housing project can require dozens of separate permits and procedures across more than a dozen agencies. Our members experience this same fragmentation on tenant fit-outs, façade and Local Law compliance work, elevator modernization, and building system upgrades, which routinely require sequential, uncoordinated sign-off from the Department of Buildings (DOB), the Department of Environmental Protection (DEP), the Fire Department (FDNY), and others. A single point of intake and tracking — with real accountability for timelines — would meaningfully reduce delay and cost for building owners without compromising safety review.

Support for Empowered, Accountable Decision-Makers

We support the Commission's interest in designating DOB deputies, or comparable empowered officials in other agencies, to issue final determinations. Too often, our members experience delay not because a project is under substantive review, but because no single official is empowered to close out a determination. Moving away from the borough-based review structure DOB has used for over a century, in favor of a model with clear, accountable decision-makers, would directly address a top complaint from our membership.

Firm, Enforceable Response-Time Standards

Timelines matter as much as structure. In BOMA NY's 2024 comments to DEP on proposed amendments to the City's asbestos regulations, we raised concerns that remain relevant to the Commission's permitting work today. We urged DEP to review variance submittals in full and issue all objections at once, rather than piecemeal, since a one-objection-at-a-time approach creates open-ended delay and directly affects project start dates and cost overruns. We also proposed a 48-hour standard for agency responses to requests to add materials to a permitted job, and a 24-hour maximum for review and approval when a project is paused pending agency action. We ask the Commission to consider embedding similar firm, published response-time standards — with consequences for missed deadlines — into any centralized permitting model it advances, across DOB, DEP, FDNY, and other permitting agencies. Predictability, not just speed, is what allows our members to plan projects and contracts responsibly.

Support for Consolidating Waterfront Permitting Under DOB

BOMA NY supports the Commission's interest in consolidating construction waterfront permitting under DOB, rather than the current model requiring separate approval from the Department of Small Business Services. Prior charter revision commissions have explored this consolidation, and our members with waterfront-adjacent properties would benefit from a single agency of record for these approvals.

Reducing Duplicative Reporting Requirements

The Commission's report notes that nearly 1,500 new reporting requirements have been enacted since 2011. BOMA NY supports a systematic review of these requirements to eliminate those that no longer serve a clear public purpose, freeing agency staff to focus on substantive project review rather than paperwork processing — and reducing the parallel compliance burden this creates for building owners and managers.

Conclusion

BOMA NY commends the Commission for the depth of its outreach and the seriousness of its preliminary findings. Modernizing how the City permits construction, renovation, and building system work is essential to keeping New York's commercial building stock safe, competitive, and well-maintained. We remain ready to work with COGE, and to provide further data, testimony, or technical input as the Commission refines these proposals ahead of any recommendation to voters in November. Thank you for your consideration.

Should you have any questions, please do not hesitate to reach out to BOMA Executive Director Lori Raphael (██████████) or our public affairs firm, Yoswein New York at ██████████ or via email to Kate Cucco (██████████).

Respectfully submitted,

Lori Raphael
Executive Director

A Name

Calvin Ritter

A Email

[REDACTED]

Public Comment

Using the acronym COGE is irresponsible, as it both gives legitimacy to the recklessness of the federal counterpart DOGE while also signaling that this citywide version will be equally unserious. As a former federal employee, I saw firsthand how DOGE's actions dismantled public trust, unjustly targeted vulnerable groups, and found no success in making the government more efficient. To model the NYC version in anyway after DOGE, even in name alone, tells New Yorkers that they should expect only the same level of corruption and waste.

Attachment(s)

Drop files here or click to browse

Date Submitted

July 22, 2026

12:19pm

Topic

Unnecessary Bureaucracy X

Enforcement X

Support Oversight Agencies X

Miscellaneous X

Charter Related

Yes

Topic Simplified

Feedback

Subtopic

Name annoyance

Show 4 hidden fields ▾

A Name

Mayelly Moreno

A Email



Public Comment

I would like to submit for consideration two changes to the way fees/fines are paid to the NYC Department of Buildings (or to any other agency that also has a comparable system of payment) and how inquiries to contest fines are handled.

Prior to COVID individuals (mostly home and property owners) could submit inquiries (and documentation) and/or pay either fees or fines in person at their different borough offices. However, these options have been very limited post-COVID - individuals can have inquiries, but to have it reviewed (like contest a fine), it has to be done online / to pay fees or a fine has to be online as well. This is limiting to so many people, including those that are low income, elderly, don't have the technology at home, or have the know how to successfully navigate DOB-NOW (which is not an easy / intuitive system to use). In some cases, these individuals have to pay others to help them to complete this process, putting additional economic stress on them.

Please bring back in-person options to the submission of inquiries, documentation, and payments, so this once safety method that is now a barrier to so many can be eliminated. (Not to mention that charging a fee to review a inquiry, to contest a fine, or to pay a fee/bill because it is being processed online feels a bit exploitative when that is the only way to go about it. Now if the in-person option was available as well, then it might (MIGHT) be more understandable as to why the charge is being implemented, Still it would be kinder and helpful to lower income people not to charge them for that City government service.)

Thank you for your time and consideration.

Attachment(s)

Drop files here or click to browse

Date Submitted

July 22, 2026

11:25am

☰ Topic

Department of Buildings (DOB) Issues ✕

Unnecessary Bureaucracy ✕ Technology ✕

Tenant Protection ✕

☑ Charter Related

Yes

☑ Topic Simplified

Government Operations

☰ Subtopic

In person fine options

Show 4 hidden fields ▼

A Name

Rita coelho

A Email

[REDACTED]

Public Comment

I believe that following the suggestions below would dramatically decrease the time it takes for the communities to have a Park built, as well as reducing design costs:

PDC approval should be for very large or significant sites only and not every pocket vest park.

- We should only need DEP SWPPPs requirements for large projects and when M & O can actually maintain the practices. They currently have no equipment or staff to maintain post construction practices

- We understand the great importance of trees but Forestry and capital projects LCU need to be more flexible with tree protection.

Attachment(s)

Drop files here or click to browse

Date Submitted

July 22, 2026

12:42pm

Topic

Unnecessary Bureaucracy X

Department of Buildings (DOB) Issues X

Real Estate and Development X

Charter Related

Yes

Topic Simplified

Government Operations

 Subtopic

Parks permitting

Show 4 hidden fields 

A Name

Mia McDonald

A Email

Public Comment

Members of the Charter Board Revision Commission,

Thank you for the opportunity to submit comments regarding the preliminary report. We applaud your efforts to make city government more efficient, and we appreciate your willingness to hear from stakeholders about the ways in which we engage with these processes and opportunities for improvement.

As a labor union that represents New York City government employees, we are heavily invested in the City's procurement process. It is our strong belief that a critical way to make city government more efficient is by bringing jobs in-house and having a directly-employed workforce accountable to the City. In cases where the City must contract out work, the City should use the full breadth of its procurement power in order to protect the City's interests ensuring the highest quality and most efficient work by including strong labor language. Procurement reform and the use of labor requirements and standards are a vital piece of ensuring an efficient government. Simply, any conversation regarding efficiency must include discussion of labor requirements.

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Opportunities for Insourcing

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3. Expand upon the Department of Consumer and Worker Protection's compliance review of temporary staffing agencies, which often collect illegal upfront fees, and create a plan to decrease reliance on these agencies.

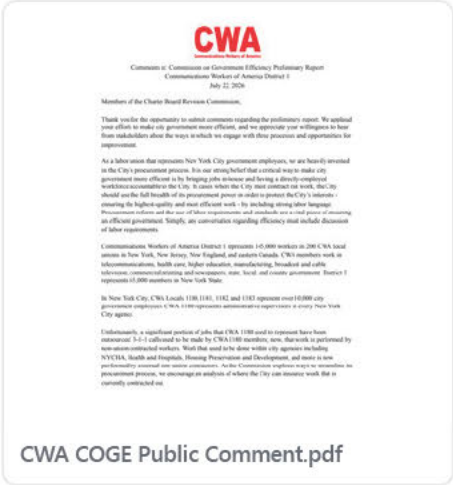
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Thank you for your opportunity to comment on this important issue. We look forward to working with the Commission further.

Attachment(s)



Date Submitted

July 22, 2026

1:28pm

Topic

Procurement Reform X

Reporting Requirements X

Unnecessary Bureaucracy X

Charter Related

Topic Simplified

Subtopic

Show 4 hidden fields



Comments re: Commission on Government Efficiency Preliminary Report
Communications Workers of America District 1
July 22, 2026

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1

<https://legistar.council.nyc.gov/MeetingDetail.aspx?ID=1188491&GUID=194667D3-602F-4240-A9D7-B797CFA47EA4&Search=>

² <https://citylimits.org/nyc-cracks-down-on-employment-agency, where possible, require labor peace agreements and/or high-road-violations-following-city-limits-investigation/>



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Thank you for your opportunity to comment on this important issue. We look forward to working with the Commission further.

A Name

Brandon Marcilla

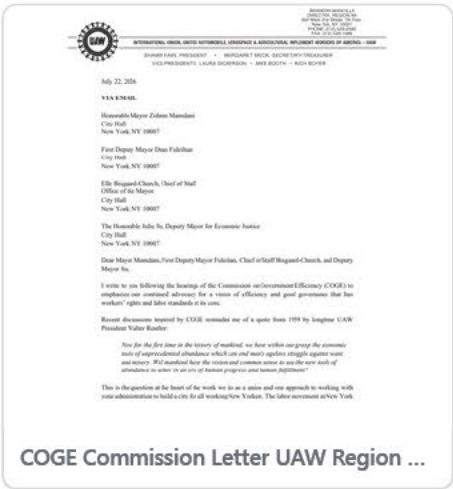
A Email

[Redacted Email Address]

☰ Public Comment

See attached

📎 Attachment(s)



📅 Date Submitted

July 22, 2026 2:10pm

☰ Topic

Miscellaneous X

🗳 Charter Related

🗳 Topic Simplified

☰ Subtopic

Show 4 hidden fields ▾



INTERNATIONAL UNION, UNITED AUTOMOBILE, AEROSPACE & AGRICULTURAL IMPLEMENT WORKERS OF AMERICA – UAW

SHAWN FAIN, *PRESIDENT* • MARGARET MOCK, *SECRETARY-TREASURER*
VICE-PRESIDENTS: LAURA DICKERSON • MIKE BOOTH • RICH BOYER

July 22, 2026

VIA EMAIL

Honorable Mayor Zohran Mamdani
City Hall
New York, NY 10007

First Deputy Mayor Dean Fuleihan
City Hall
New York, NY 10007

Elle Bisgaard-Church, Chief of Staff
Office of the Mayor
City Hall
New York, NY 10007

The Honorable Julie Su, Deputy Mayor for Economic Justice
City Hall
New York, NY 10007

Dear Mayor Mamdani, First Deputy Mayor Fuleihan, Chief of Staff Bisgaard-Church, and Deputy Mayor Su,

I write to you following the hearings of the Commission on Government Efficiency (COGE) to emphasize our continued advocacy for a vision of efficiency and good governance that has workers' rights and labor standards at its core.

Recent discussions inspired by COGE reminded me of a quote from 1959 by longtime UAW President Walter Reuther:

Now for the first time in the history of mankind, we have within our grasp the economic tools of unprecedented abundance which can end man's ageless struggle against want and misery. Will mankind have the vision and common sense to use the new tools of abundance to usher in an era of human progress and human fulfillment?

This is the question at the heart of the work we do as a union and our approach to working with your administration to build a city for all working New Yorkers. The labor movement in New York

City has waged a fight over our history to win the highest labor standards and worker protections in the nation through organizing at our workplaces and political action in our communities and legislative halls. While we are proud of this achievement, we, as unions, must also continue our work so that every worker not yet represented by a union can enjoy economic justice.

As the COGE Committee meets to finalize its reports, we want to ensure that the administration continues to lead the nation by example in building a pro-worker economy and politics. We expect that the goal of ensuring strong labor standards is prevalent in every aspect of this report. Too often in corporate parlance we see that efficiency and good governance are pitted at odds with workers' rights. But as Reuther also said 80 years ago, "Labor is not fighting for a *larger* slice of the national *pie*. Labor is fighting for a *larger pie*." We can build a growing and dynamic economy not despite of but *because* we affirmatively put the working class at the center of our economic development.

The first seven months of your administration have shown a firm commitment to building a city that works for working people. This COGE report is another opportunity to solidify that commitment. We believe it is imperative that the administration, through the COGE report and beyond, takes affirmative steps to protect and extend pro-worker procurement, gold-standard labor standards, fair pay, union security rights, and robust health and safety standards. The UAW has advocated for pro-worker and pro-union procurement policies in conversations with various city administrations to protect union jobs and counter corporate offshoring that fuels a race to the bottom for American workers. Such a procurement policy, for instance, should also uphold just supply-chain standards and family-sustaining wages.

While we cannot deny that government inefficiencies and red tape that slow down progress hurt working class Americans, it is also true that shortcuts can result in catastrophic and exploitative conditions for working class New Yorkers, which also erodes faith in government.

UAW remains a committed partner to working with the administration on achieving all these goals, and we are hopeful that the final COGE report continues to reflect these values. We urge the administration to produce a report that reflects these values and continues to work diligently with the labor movement and workers' rights organizations thereafter.

Sincerely,

A handwritten signature in blue ink, appearing to read "Brandon Mancilla", followed by a stylized flourish.

Brandon Mancilla, Director
UAW Region 9A

A Name

Becca Miller

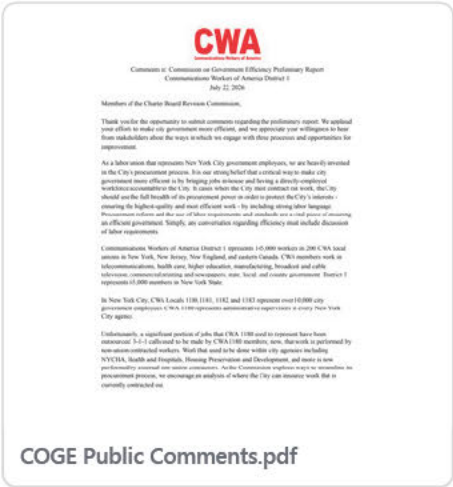
A Email

Public Comment

As a union representing City workers across every agency, CWA is deeply invested in improving New York City's procurement process and ensuring the highest standards of efficiency and quality in city government. That said, we are concerned that both the City's efficiency efforts to date and the COGE report itself are largely silent on the importance of strong labor standards - and the direct connection between those standards and effective, efficient government. While we're encouraged that the City is taking modernization seriously, we're concerned that insourcing and strong labor language have not been treated as central to the Commission's work.

As the Commission continues to explore ways to modernize procurement, we strongly urge it to consider insourcing jobs currently outsourced to contractors. As the Mayor's office affirmed through Executive Order 12, bringing work in-house is a critical lever for making city government more efficient. Additionally, in cases where work remains contracted out, we believe the City should ensure high quality, efficient outcomes by incorporating strong labor language including Labor Peace Agreements wherever possible, and robust labor standards where an LPA is not feasible.

Attachment(s)



Date Submitted

July 22, 2026

3:12pm

☰ Topic

Procurement Reform ✕

Unnecessary Bureaucracy ✕

▼

☑ Charter Related

▼

☑ Topic Simplified

▼

☰ Subtopic

Show 4 hidden fields ▼



Comments re: Commission on Government Efficiency Preliminary Report
Communications Workers of America District 1
July 22, 2026

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² <https://citylimits.org/nyc-cracks-down-on-employment-agency, where possible, require labor peace agreements and/or high-road-violations-following-city-limits-investigation/>



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Thank you for your opportunity to comment on this important issue. We look forward to working with the Commission further.

A Name

Gustavo Frindt

A Email



Public Comment

As a public employee for 36 years I have seen the bureaucratic process become insurmountable at Capital Projects, where I work. There is an internal program used to track projects (Unifier) which is constantly in flux. The process and Capital division has been taken over by people whose sole business is creating more bureaucracy. They have taken over the process and in return slowed down internal progress. What they have done at some point has become counterproductive. The internal review process now has created a set of hurdles that inhibit progress. The design staff, those that do the work and drive the engine at Capital, are now constantly running into these obstacles created by these bureaucrats. The majority of us are licensed professionals in landscape architecture, engineering, architecture. Yet we are at the mercy of these non-professionals that continuously stop our progress for the sake of meeting these "steps" in Unifier. I suggest this system gets a hard look and hopefully the process is streamlined. I believe DDC (Department of Design and Construction) got rid of Unifier once they realized how cumbersome it is. I also suggest that the professional designers should be running the process. If you are not licensed, perhaps your role at Parks Capital should not be so prominent.

Yes, there are improvements from some of the changes, it is not all bad. But we waste an insurmountable amount of productivity time dealing with this cumbersome and inadequate system. And I believe Parks pays a lot to Oracle for us to use this program.

Thank you for considering my comment.

Gus

Attachment(s)

Drop files here or click to browse

Date Submitted

July 22, 2026

3:14pm

Topic

Unnecessary Bureaucracy ✕

Technology ✕

Procurement Reform ✕



⌵ Charter Related

⌵ Topic Simplified

≡ Subtopic

Show 4 hidden fields ⌵

A Name

Marcha Johnson

A Email



Public Comment

Thank you for this opportunity to share thoughts on making NYC more efficient. My comments are attached.

Attachment(s)



Date Submitted

July 22, 2026 5:17pm

Topic

Miscellaneous

Charter Related

Topic Simplified

Subtopic

Show 4 hidden fields

Comments on NYC Parks efficiency 22 July 2026

I'm delighted that you asked for suggestions on improving efficiency. I am a landscape architect and ecological restorationist who has worked at NYC Parks since 1989, under several mayors and parks commissioners. Thank you for your consideration of these comments.

Park funding

The policy that directs funds from sports franchises on city parkland to the general fund, is a major source of inefficiency. NYC Parks, particularly maintenance funding, is so underfunded that many capital projects look terrible after just a year or two. The city spends huge amounts of money to build and plant greenspaces, which often decline rapidly due to unrealistic expectations of who will maintain these living landscapes, and how much effort that could take. The idea that public parkland can be managed using volunteer labor instead of adequately funding Maintenance and Operations (as a person who has voluntarily helped maintain several of the parks I designed ...for a while) is unsustainable as a long-range solution. Volunteers are great, but they can't keep it up forever- city parkland deserves to be maintained by paid, professional, knowledgeable crews, preferably assigned long-term to the same parks, so that they can be most effective. If even a few percentage points of the money generated by US Tennis Association, Yankee Stadium, Mets Stadium and public golf courses went to Parks Maintenance, the investment made in constructing parks and playgrounds would go much farther and better serve the public.

Reducing NYC's Carbon Footprint

NYC has been kidding itself about reducing its carbon footprint. Many of the city's programs in this direction are well-intentioned, useful and celebrated in the media, but appear to be insufficient and/or less effective than they could be. For example the Million Trees planting, while catchy, has not actually resulted in an expanded tree canopy in the city, due to the number of trees lost via various methods. Streetside Green Infrastructure installations, which get better and better, can not keep pace with the vast amount of new hardscape construction. From my informal observations, most new buildings do not include retention or infiltrations areas to offset the additional storm runoff they generate. New seawalls, buildings and hardscape features require enormous amounts of concrete which has a very high carbon footprint. The city's shift toward electric vehicles, while noticeably generating much less air pollution, is hardly carbon neutral from a big-picture perspective, as the increasing demand for electricity depends on hugely environmentally destructive hydroelectric dams in eastern Canada, which consumed millions of acres of forest and wetlands essential to the indigenous communities there.

In the light of increasing numbers of dangerously hot days, the health burden on vulnerable New Yorkers and the burden on energy and health emergency infrastructure, NYC should

take a fresh look at its business/growth model, which is filling up almost any available open lots with concrete structures. The city should be much more aggressive about conserving greenspaces, wetlands and waterway access. For example, Flushing Meadows Park 's living green space is diminished year by year as USTA expands parking, paved tennis courts, roadways replacing gravel and more stadia; Many acres of sports fields were converted to artificial turf with plastic grass that sheds microplastics and PFAS into the ground, adjacent waterways and athlete's bodies.

"Last mile" warehouses should be reconsidered in zoning; these have an outsized impact on air quality, greenhouse gas emissions, and noise pollution compared to traditional warehouses due to higher volumes of product flow, larger square footage needed to house inventory, and 24/7 operations. (Newtown Cr. Alliance 7/22/26).

Areas of extensive interagency review- SWPPP

Review of parks capital design work by other agencies ranges from the helpful /cooperative to the trivially annoying to the compromise of public health, safety and welfare. While interagency reviews / regulation by Public Design Commission, Community Boards, Dept. of Environmental Conservation, US Army Corps and Dept. of Transportation can add time and expense to the process of getting a design into construction, these pale by comparison with DEP's SWPPP program.

The SWPPP program, well-intentioned to increase the proportion of storm water absorbed by parkland, has become an excessive, burdensome and sometimes counterproductive requirement with minimal negotiating room. So complex and time-consuming that Parks is now mostly outsourcing the SWPPP exercise to engineering consultants, the rules seem only to apply to park land for public park uses, while big buildings displace green or porous spaces with no mitigation. Often DEP requires underground concrete retention structures in a misguided, one-agenda approach to increase calculated storm water retention. In practice, however, this displaces park soil with all of the living microorganisms, insects and soil-dwelling wildlife that help trees adapt to the stress of urban conditions; they also reduce and fragment rooting space for trees, decreasing their stability and potentially making them more vulnerable to toppling over and becoming safety hazards; SWPPP involvement increases both design time/effort and cost, and increases the carbon footprint of these spaces by using more concrete and excavating/disposing of the soil.

There are more holistic and sustainable ways for the city to reduce stormwater runoff.

Privatization of park design

In the mistaken belief that consultant design firms may do a better or faster job on a park design than in-house professional staff, there is an increasing trend to choose consultants instead of utilizing the qualified in-house professional staff. I believe this originated when

Mayor Bloomberg initiated a program to support local businesses, however it has recently become more pronounced.

Hiring consultants, over seen by in-house professionals, builds a lot of redundancy and extra staff time into the process of producing a final set of construction documents for bid. The time it takes in-house staff to assist consultants in navigating Parks's unique process, and correct in their designs based on institutional knowledge and best practices, makes the process longer. In the same time and for the same or less money, the in-house staff could have done it themselves while training a new designer shadowing them to do it as well. The Parks in-house teams should be staffing up fully instead of sending more and more projects to consultants, while using consultants on rare, specialized projects with no in-house staff having the skills needed.

In a related redundancy, EDC has been taking on certain Parks design, in conjunction with private commercial development agendas. This is redundant because there are 2 independent agencies with different objectives working on city park land. "Emergency" waterfront projects such as Lower East Side Resiliency Project, which are destructive of the benthic and shoreline environment, separate communities from the water's edge, misleadingly claim illusions of safety from floods when in fact water will continue to collect in low areas and come up through the ground during flood events; some of the EDC waterfront projects have huge carbon footprints, and try to rigidly stabilize naturally flexible systems, in opposition to the physics of how shores naturally move .

Internal efficiency

Opportunities to improve efficiency at Capital Projects include:

- Finding ways to reuse lightly contaminated soil, treating it as a resource instead of trucking as a waste product to landfills, such as leaving it in place, but covering it with thick vegetation to prevent public exposure to it.

- Reducing redundant middle management and orienting those people toward project production.

Thank you again.

Marcha Johnson, PhD, ASLA

Heather Lubov

Testimony is attached

[illegible]

July 22, 2026 6:18pm

Miscellaneous X

Show 4 hidden fields ▾



**Testimony for the Commission on Government Efficiency
by Heather Lubov, Executive Director**

For 37 years, we at City Parks Foundation (CPF) have connected New Yorkers to their parks through free arts, sports, and environmental education. Through Partnerships for Parks and the Parks and Open Space Partners coalition, we support and convene hundreds of community groups and nonprofit partners across all five boroughs, from major conservancies to volunteer-run "friends of" groups. This breadth gives us a unique perspective on how New Yorkers experience working with the city to care for and activate public spaces, and the challenges they face negotiating license agreements, and managing insurance requirements, permitting, capital process hold-ups, and more.

We respectfully request that COGE consider amending the charter to reflect that non-profit organizations that work on public property and have a mission to provide public benefit, should be treated differently from for-profit entities when creating agreements and licenses to operate on said public property. Fundraising activities, for example, are planned to bring in revenue to pay for the cost of free programming, not for the organization itself to benefit.

NYC Parks has a long history of partnering with nonprofits, and has had a very forward-thinking approach. But even with our nearly 40-year working relationship, there are still challenges. We would like to share two examples that demonstrate the continued suspicion and mistrust to which we are subjected.

The Swedish Cottage Marionette Theater is a historic house in Central Park that we have co-managed with NYC Parks since 1996, when we jointly raised funds for its renovation. The improvements included a new event space that allowed us to host birthday parties for families for a small fee, which raised around \$80K annually. We used that money to hire part-time puppeteers to increase capacity by staffing our traveling PuppetMobile, which presents free puppet shows in parks in other parts of the City that have less programming. While we did have an MOU with NYC Parks when we first joined forces, it expired in 2003. About five years ago, we were told that because we did not have an active license agreement, we could no longer hold the birthday parties and generate the revenue for the PuppetMobile, a sum that totaled roughly \$80K. As a result, we had to let go of the part-time puppeteers, dropping from 110 PuppetMobile performances and 22,000 audience members to just 43 shows and 3,720 audience members. While raising philanthropic dollars seems perfectly acceptable for us, we just aren't allowed to further diversify revenue, although both sources help pay for its operations. Today, despite more than 30 years of this partnership, the Law Department continues to question whether or not we bring enough "value" to warrant a sole source license agreement, so we remain in limbo.

Next is SummerStage, a 40-year old arts festival presenting 50+ free concerts across the city and for which we do have a license agreement. Even though our shows are free, we pay market rates for artist fees and production, so that our shows, while free for audiences, are of equal quality to those you might see at any other festival or venue. As prices keep rising, we need to identify creative revenue solutions, including offering Capital One, our long-time, dedicated sponsor, the "title" to the festival, meaning they would name the festival, e.g., The Capital One SummerStage Festival," which is a very common way to bring in sponsorship dollars. Because the name "SummerStage" is official city property, and even though the

money coming from the sponsor is being given to us exclusively to pay for free concerts that benefit the community, we had to create a special concessions agreement with NYC Parks. While being reviewed by the Law Department, the lack of ability to offer exclusivity and the intense scrutiny about the size and order of the various names and logos nearly killed the offer. Then we had to go to the FCRC, which did nothing beyond rubber-stamping the agreement that NYC Parks was recommending, but added yet another delay. It was only through the herculean efforts of NYC Parks staff and our government relations team that we did not lose the sponsorship, worth \$750k to the festival annually.

In both cases, why did the city Law Department and Budget Office treat with distrust a steadfast, nonprofit partner, rather than empower its own Parks Department to support and enable its non-city partners? The Parks Department has competent and knowledgeable lawyers on staff – though it could use more because of the workload – to identify appropriate partners and to negotiate an agreement in good faith. We do not think the extra steps to which we were subjected yielded better results, and instead, have cost us and other similar nonprofit stewardship organizations thousands of dollars in needless legal fees to negotiate and then renegotiate with different layers of government.

We ask that the Commission consider writing rules for the Charter and the Administrative Code that outline alternative ways to treat nonprofit partners. We are not using city-owned property to profit. We are providing a public service and are not benefiting. Please do not treat us as antagonists. More broadly, we encourage the Commission to look at any of the many provisions in the charter that guide the ways in which the city legally, contractually and financially interacts with established, decades-long nonprofit public space partners and ask: are these licensing, contracting, and concessions provisions treating those partners as trusted and vetted allies, or not? Does it recognize that they are raising money as nonprofits, and not making money *for* profit, and that every procedural hurdle thrown at them results in less programming and services for parks, especially in light of inadequate public spending on parks? Do the provisions instead recognize, affirm, encourage and incentivize their efforts? The layers of review and the policies that have taken hold are not protecting anyone, they are depriving New Yorkers from the benefit of free programming.

A Name

Bill Bruno

A Email

 Public Comment

I am writing to speak to ballot proposals 1 and 3.

Question 1 — Franchises and Revocable Consents

I largely favor streamlining the revocable-consent process. Like many others, I point to the current dysfunctional process for approving sidewalk and roadway cafés as an example of why reform is needed. We all know that the new permanent outdoor-dining program has throttled the creation of these useful amenities. One of the principal remedies—allowing them to operate year round—lies outside the scope of this proposal. The approval process itself, however, can and should be streamlined.

I serve on [REDACTED] Community Board [REDACTED], and in my experience these applications have been almost invariably routine. The principal questions are whether they meet Department of Transportation standards and whether the applicant has supplied the required documentation. In nearly every case, they have.

Requiring these applications to proceed through a community board vote, followed by a hearing if the board votes negatively, is not a productive use of anyone's time. A straightforward notice-and-comment process should be more than sufficient, while still allowing meaningful community input in the relatively uncommon cases where it may be valuable.

Question 3 — DOT Consultation on Road, Bridge, and Tunnel Projects (new Charter §2903(b 1))

I support narrowing DOT's interagency consultation obligation—which currently may require, for example, FDNY to confer with the specifically affected firehouse—to consultation at the agency-head level with NYPD, FDNY, the Department of Small Business Services, and the Mayor's Office for People with Disabilities. Agency head consultation provides a reasonable and streamlined check.

I also support allowing the DOT commissioner to implement a project immediately when there is an exigent public safety need. The proposed language appropriately permits the commissioner to consider concrete factors such as the incidence of crashes involving motorists, pedestrians, cyclists, and others, while requiring best efforts to provide any otherwise required notification or presentation promptly.

I oppose, however, the accompanying provision stating that a failure to consult at all would not affect the validity of the project. Pairing a consultation requirement with no consequence for disregarding it removes much of DOT's incentive to comply. The statement that DOT "still has to consult" would then be true largely on paper.

If the intent is to prevent genuine emergency safety improvements from being blocked because consultation could not be completed beforehand, the protection against invalidation should be limited to projects that qualify for immediate implementation under the amendment's own public safety

standard. It should not extend to ordinary projects for which DOT had ample opportunity to conduct the required consultation.

Much of my defense of major street-safety projects within the community rests on the fact that DOT is required to consult with the Police Department, Fire Department, Department of Small Business Services, and Mayor’s Office for People with Disabilities. When residents raise concerns about emergency access, disability access, public safety, or effects on local businesses, that consultation requirement allows supporters to respond that the agencies with the relevant expertise have reviewed those issues.

Keeping teeth in the consultation requirement is therefore important not only to the effectiveness of the project, but also to public confidence and community buy in.

Attachment(s)

Drop files here or click to browse

Date Submitted

July 22, 20266:33pm

Topic

Revocable Consent XFranchises & Concessions XStreet Redesigns XUnnecessary Bureaucracy XEnforcement X

Charter Related

Topic Simplified

Subtopic

Show 4 hidden fields

A Name

Fred Davie

A Email

 Public Comment

Chair Gaspard and Members of the Commission on Government Efficiency:

>>

>> Thank you for your service to New York City and for responding to Mayor Mamdani's charge to identify ways to make city government more efficient, effective, and accountable.

>>

>> I respectfully urge the Commission to consider one significant reform involving the New York City Civilian Complaint Review Board (CCRB). Specifically, I recommend that the Commission propose a revision to the New York City Charter granting the CCRB final authority to adjudicate disciplinary cases within its jurisdiction, except in extraordinary circumstances.

>>

>> I served as Chair of the CCRB from 2017 to 2022. During that time, the Board made substantial progress in strengthening its effectiveness and expanding its jurisdiction. Yet before, during, and after my tenure, I have witnessed CCRB disciplinary decisions being overturned, modified, or disregarded by successive Police Commissioners without consistent standards, clear justification, or transparent rationale. If the public is to have confidence that the CCRB genuinely represents civilian oversight of the NYPD, the Board must have final authority over the cases entrusted to it.

>>

>> In 2021, then Police Commissioner Dermot Shea and I signed a Memorandum of Understanding establishing a discipline matrix designed to standardize disciplinary outcomes between the CCRB and the NYPD. With the support of the Mayor, we agreed that the Police Commissioner would depart from the CCRB's recommended discipline only when it was inconsistent with the discipline matrix. During Commissioner Shea's tenure, this framework proved effective in promoting consistency, fairness, and transparency. Unfortunately, it appears that this process was largely abandoned under the succeeding administration.

>>

>> Mayor Mamdani has expressed strong support for the CCRB and for meaningful civilian oversight. He now has an opportunity to further strengthen public confidence in police accountability by supporting a Charter revision that grants the CCRB final authority over discipline cases within its jurisdiction. Such a reform would apply only to cases investigated and adjudicated by the CCRB. In the rare instance where the Board's discipline determination is inconsistent with the discipline matrix or presents another extraordinary circumstance, the matter could be referred to an independent administrative law judge for final resolution.

>>

>> This proposal is not new. Variations of it have been discussed almost since the CCRB's inception. Your Commission, together with the Mayor, has an opportunity to place this important reform before the voters of New York City and strengthen both the independence and credibility of civilian oversight of the NYPD.

>>

>> Thank you for your consideration.

>>

>> The Rev. Frederick A. Davie
>>
>> Former Chair, New York City Civilian Complaint Review Board
>>
>> Co Chair, Interfaith Center of New York
>> (Organizational affiliations are listed for identification purposes only. This testimony reflects my personal views.)
>>
>> [REDACTED]
[REDACTED]

Attachment(s)

Drop files here or click to browse

Date Submitted

July 22, 2026 6:59pm

Topic

Policing X Support Oversight Agencies X

Charter Related

Yes

Topic Simplified

Ethics

Subtopic

CCRB

Show 4 hidden fields

A Name

Patricia Rowe

A Email

≡ Public Comment

I have some ideas on literacy for all and,, ways to reach the underserved.
Please reach out to me by email or best number to call you or an invitation to the next meeting

📎 Attachment(s)

⬇ Drop files here or click to browse

📅 Date Submitted

July 22, 20268:47pm

≡ Topic

Miscellaneous X

☑ Charter Related

☑ Topic Simplified

≡ Subtopic

Show 4 hidden fields

A Name

Sarah

A Email

[REDACTED]

Public Comment

I used to live on n a shelter with my daughter. I could not find work that made enough for an apartment. Welfare paid my shelter \$2700/month for my stay. Welfare did not help me with the 3 months move in rent when I finally found work after 5 years. This was not an efficient use of the city's tax dollars. It's been 15 years since I found work and an apartment. My rent went up from \$850 to my current price \$1117/month. In 2009, shelters were getting \$2700/month!!! For my two person family.

Attachment(s)

Drop files here or click to browse

Date Submitted

July 22, 2026 8:58pm

Topic

Budget Issues X Unnecessary Bureaucracy X
Tenant Protection X

Charter Related

Topic Simplified

Subtopic

Show 4 hidden fields

A Name

Sarah Gutierrez

A Email

Public Comment

I am not an economist but pretty sure the current formula for what makes a good economy based on unemployment is not a true indicator of the economy for normal people. Also, the stock market is not a true indicator of the economy for poor people and middle income people.

Would you or your people come up with a better, more inclusive formula for a healthy economy?

Attachment(s)

Drop files here or click to browse

Date Submitted

July 22, 2026

9:02pm

Topic

Miscellaneous X



Charter Related



Topic Simplified



Subtopic

Show 4 hidden fields



A Name

Sarah Gutierrez

A Email

[REDACTED]

Public Comment

I was laid-off from my job last year. Not sure what is going on with my unemployment. I have yet to receive a single check. I have visited NY Works and they always say the same thing. "What's your number?" They call me while I am standing there, they hear it ring. They say, we will send you info in the mail. I never got any mail. I was forced to take SS early.

Attachment(s)

Drop files here or click to browse

Date Submitted

July 22, 2026

9:08pm

Topic

Miscellaneous X



Charter Related



Topic Simplified



Subtopic

Show 4 hidden fields



A Name

Birch Miles

A Email

 Public Comment

Dear COGE Commissioners:

I testify to support a pro-growth maritime policy “a waterfront that works for all” and the creation of a new city agency for maritime, a Department of Maritime.

Much of the greatness of NYC is due to how we used this harbor and its waterways for centuries. We need to learn how to do this again. I recommend that NYC create a City agency for maritime again so people who understand boat operations, infrastructure, and culture are designing and managing the waterfront. NYC has not had a city agency for maritime since 1991, when the City Charter “Chapter 29: Department of Ports and Trade” was repealed.

It’s generally harder to do things with boats in NYC than other places on the eastern seaboard. For several decades, NYC’s waterfront has been treated more as a view than a place of maritime activity (which can be industrial, commercial, cultural, recreational.)

NYC had a maritime agency under changing names from 1870 to 1991. NYC should create a new city agency for maritime to remove the impediments to maritime growth and reduce the confusing bureaucracy that has accumulated in the 35 years since NYC shut the agency Ports & Trade, the brief successor to Ports & Terminals, in 1991.

After that, maritime became a language NYC government forgot. Mariners speak it but are not in charge of designing or managing the City’s waterfront and have struggled to be heard when offering advice.

One powerful exception was 9/11. That day, mariners evacuated 750,000 people from lower Manhattan in a spontaneous, civilian initiated boat lift. They immediately started to supply Ground Zero, and then convinced the City to remove the rubble by water, reducing the time to remove the pile from 2 years to 8 months. That spared people exposure to toxic dust, reduced the wear and tear on roads and bridges, and sped up economic recovery downtown.

The 2009 “Miracle on the Hudson” rescue of the crew and passengers of US Airways Flight 1549 was another disaster that showed the fast-acting ingenuity of the maritime sector.

All maritime sectors in NYC have been trying to grow for decades, but piers have sat idle and fallen into the harbor due to site managers not understanding how to deploy them for maritime activity or even understanding the value of that activity.

About NYC maritime

After the decline of finger piers all around the city, local maritime became too invisible; but NYC is home to a large, diverse maritime ecosystem that includes two container ports; two cruise terminals; ferries; workboats of all types including many tugboat companies; boats in the tourism industry offering whale watching, fishing cruises, harbor tours and dinner/party boats; historic/cultural vessels; and recreational boating - plus, the companies that build and maintain the maritime infrastructure, dredge harbor channels and rescue ships (marine salvage) as well as shipyards that repair vessels of all sizes.

NYC is part of a bi-state cargo port that is one of the largest containerports in the USA, a port that imports cars, sand/stone, chemicals and orange juice, and

is one of the largest petroleum through ports in the country. Multiple companies distribute fuel out of here by tug and barge. Work boats move back and forth between both sides of this bi-state harbor.

NYC's own government has an extensive fleet for the FDNY, NYPD, DEP, DOT and the NYC Ferry. Ships are actually so essential to NYC's sewage system that the DEP has boats to move sewage between wastewater treatment plants. Federal work boats of the Coast Guard and Army Corps also operate here. There is a major Coast Guard base in NYC.

To maximize the effectiveness of all this, our waterfront should again be managed by maritime experts to ensure the waterfront is built for maritime uses.

- Because it has not been that way, the "blue highway" initiative now needs to retrofit itself into spaces that should have been designed for it from the start as many maritime voices recommended.
- Instead, from 2023 to 2025, the Department of Buildings created a comprehensive "Waterfront Code" (WFC) to standardize design, construction, permitting, and maintenance for structures including bulkheads, piers, docks, retaining structures, elevated platforms, and floating elements. They had to create a special maritime and technical committee. This is a pop-up committee, not the continuity of expertise that a city agency with long-term staff would offer.
- Similarly, the 4th of July parade of tall ships and navy vessels this year was challenged by a lack of piers for the big ships and a lack of town docks where dinghies and harbor launches could bring passengers out to boats that were at anchor due to the lack of pier where they could tie up. There were fewer spectator boats than at the 1976 OpSail, a sign of reduced recreational boating (despite the recent growth of that sector).

NYC deserves better, a waterfront planned, designed, built, and managed by maritime people to make a waterfront that works for all.

NYC closed its maritime department in 1991 when the City Charter "Chapter 29: Department of Ports and Trade" was repealed. I ask that this be revived, with modifications to cover new and additional uses of the waterways, as the Department of Maritime.

This change, this revival, would lead to greater management efficiency and greater transparency as maritime asset management would be in a City agency not outside it in the quasi-governmental nonprofit NYC Economic Development Corporation (EDC) which has an annual "maritime contract" with the Department of Small Business Services (SBS) and with other maritime functions addressed in ad hoc ways.

This should be an agency actually managing the assets, not a Mayor's office with an advisory or liaison role. We need a change in management.

This new agency should have an operations department staffed by professionals with expertise in maritime facility management, including waterside and landside systems. Staff should have training/credentials related to waterborne transportation, through training at maritime academies, Coast Guard, US Navy and/or direct industry experience. This new agency would increase efficiency by consolidating expertise that can be shared citywide and:

- Take charge of all aspects of management and development of maritime facilities currently in the SBS portfolio and assets controlled by NYCEDC, including the Brooklyn Marine Terminal, both cruise terminals (Manhattan and

Brooklyn), NYC Ferry, and the DockNYC portfolio of berthing sites. The last two should be directly managed by City agency staff, not outsourced via contract.

- Reduce the red tape preventing maritime activity in all sectors, especially by advocating for NYC maritime interests before the NYS Department of Environmental Conservation (DEC), which has prevented repair and construction of maritime infrastructure in industrial and parks locations.
- Work with NYS agencies to grow sustainable maritime activity and help NYS create its own maritime agency.
- Provide expertise to public sector entities with large waterfronts including the Parks Department and the new waterfront parks governed by authorities (such as Hudson River Park, Brooklyn Bridge Park, Governors Island) enabling and encouraging them to grow their maritime capacity and reducing their errors when planning for maritime.
- Reduce the complexity of permits needed to dock a vessel on NYC public property so more vessels can visit or be based here.
- Expand transportation by water of people and freight, maybe combining the two as is done for islands in Maine. Grow the blue highway more rapidly than is happening under the current planning and management structure.
- Help grow maritime emergency response facilities and protocols.
- Advise on waterfront resiliency plans since their design and construction uses marine construction trade skills. Create waterfront design codes (instead of the Department of Buildings).
- Support offshore wind developments.
- Work with maritime training academies and non profits to grow a stronger marine career pipeline.

A waterfront that works for all policy will thus:

- Increase government efficiency and reduce waste.
- Grow jobs, especially working class jobs, many of them union jobs in sectors with an acute shortage of crew.
- Help connect people to maritime jobs most people don't know exist since the communities ashore and afloat are not connected the way they once were.
- Unlock recreational opportunities in an inclusive manner, making boats accessible to low-income communities as they commonly once were.

NYC is an archipelago. An archipelago needs a maritime manager. Let's have a City agency for maritime again. Let's have a waterfront that works for all.

I also support the proposal of the group Save Our Seaport for the creation of a maritime community board so maritime voices have grassroots representation.

Sincerely, Birch Miles

 Attachment(s)

 Drop files here or click to browse

 Date Submitted

July 22, 2026

9:08pm

 Topic

Unnecessary Bureaucracy ✕

Real Estate and Development ✕



Department of Buildings (DOB) Issues ✕

Enforcement ✕

Miscellaneous ✕

 Charter Related



 Topic Simplified



 Subtopic

Show 4 hidden fields 

A Name

Michael Hickey

A Email

[Redacted Email Address]

Public Comment

See attached

Attachment(s)

Some thoughts and recommendations from Mike Hickey

First off, so me congrats! The commission for all the hard work to get to this moment with five amendments to propose. I wish to particularly acknowledge the hundreds of hours of time (long and the staff who I am sure have been working long hours to make this possible.

I know that many friends and colleagues whom I've been speaking to over the course of the Commission's history will be working to make needed amendments on the proposed amendments. They are for more qualified to do so than me, and I won't clutter the feedback channel with more general observations about them.

I will, however, offer two important caveats that look to what's next.

1. This work must continue beyond November 3, 2026

I was one of those advocating from the start for much deeper structural reform, particularly as they pertain to procurement and our service. While the Commission's recommendations are laudable and useful, they are also incremental. On one the way to design, and I find that it was the wrong choice given the timeline and complexity of even the simplest of changes.

The challenges facing our operations, however, are deep and always emerging. This reaction with the most basic aspects of being able to carry out our business, the facilities that is government's ability to make progress and support change, and they could the potential of all of us as an almost catastrophic scale.

I know of what I speak. I ran a 300-person team at the DOE that supported our nearly 100,000 students affected by homelessness, and I struggled every day alongside my colleagues to get back to school, make sure they had food and clothing so that they weren't distracted by being to work properly, and help provide our children with together to keep students and families stable and engaged in learning and growth.

We were supposed to be funded and staffed to do so, but by far the hardest thing to accomplish even before the challenges of working with federal agencies to multiple requests involved our interactions with simply trying to buy services and supplies, and how the problems we were presented. Our own colleagues in the DOE's training and personnel teams were often at a loss of how to even explain the complex, labyrinthine processes we were forced to navigate over and over. We also dedicated resources to helping us do so. A friend of mine shared it to being a lion in a rougher temple going through about over and over, and deciding to stand again through their tribulations.

To accept that these are the conditions government personnel must work under and that our fellow citizens should tolerate to receive cases, services and benefits, is to agree that government itself is fundamentally not and deserves to be followed and broken up, and broken down. It's really that bad.

COGE Amendment Commentary M Hi...

Date Submitted

July 22, 2026 9:37pm

Topic

Miscellaneous

Charter Related

No

Topic Simplified

Government Operations

Subtopic

Long Term COGE

Show 4 hidden fields ▾

Some thoughts and recommendations from Mike Hickey

First off, let me congratulate The commission for all the hard work to get to this moment with five amendments to propose. I want to particularly acknowledge the leadership of Ann Cheng and the staff who I am sure have been working long hours to make this possible.

I know that many friends and colleagues whom I've been speaking to over the course of the Commission's actions will be weighing in with detailed commentary on the proposed amendments. They are far more qualified to do so than me, and I won't clutter the feedback channel with more generic observations about them.

I will, however, offer two important caveats that look to what's next.

1. This work must continue beyond November 3, 2026

I was one of those advocating from the start for much deeper structural reforms, particularly as they pertain to procurement and civil service. While the Commission's recommendations are laudable and useful, they are rather incremental. I'm sure this was by design, and I'm not sure it was the wrong choice given the timeline and complexity of even the simplest of changes.

The challenges facing city operations, however, are deep and deeply damaging. They interfere with the most basic aspects of taking care of our city and our citizens, they debilitate trust in government's ability to make progress and support change, and they curtail the potential of all of us at an almost unimaginable scale.

I know of what I speak. I ran a 350 person team at the DOE that supported our nearly 100,000 students affected by homelessness, and I struggled every day alongside my colleagues to get kids to school, make sure they had food and clothing so that they weren't stigmatized by living in overt poverty, and help schools and shelters work together to keep students and families stable and engaged in learning and growth.

We were supposed to be funded and staffed to do so, but by far the hardest things to accomplish (even beyond the challenges of working with families affected by multiple traumas) involved our interactions with simply trying to buy services and supplies, and hire the positions we were promised. Our own colleagues in the DOE's finance and personnel teams were often at a loss of how to even explain the complex, kafkaesque processes we were forced to navigate over and over, let alone dedicate resources to helping us do so. A friend of mine likened it to being a boxer in a ring that keeps getting knocked down over and over, and deciding to stand again through sheer stubbornness.

To accept that these are the conditions government personnel must work under, and that our fellow citizens should tolerate to receive basic services and benefits, is to agree that government itself is fundamentally inept and deserves to be hollowed out, broken up, and busted down. It's really that bad.

But in order to induce the transformation necessary, we need to build the capacity as a city to engage in tough conversations, make hard choices, accept more risk, empower more leadership, and hold onto a vision that goes well beyond incremental change.

We need to build, authorize and empower leadership that can advance structural transformation.

We are not there yet.

2. The good news is, we have everything we need

COGE has done remarkable work building on the already existing knowledge, research, and artifacts that all clearly are pointing us in the direction we need to go. If anything, it's almost done its job too well: there's more than we've had time to sift through and fully understand, let alone shape into actionable approaches to change.

We are also at a moment when COGE has catalyzed attention and ideas from experts and leaders that represent the deepest roots of our own communities, and also extend far beyond the borders of New York City. This includes highly experienced partners who have been studying how to make government perform from the level of an individual staff member, to the function of an agency, to the alignment of information management systems cutting across all of city operations. I'm pleased to count myself among them.

COGE has captured the attention and imagination of people who are **hopeful**, and this is no small accomplishment.

I would strongly recommend that we build on this momentum through four sequenced workstreams:

- a. **Convene and gather.** There are already hubs and spokes of leaders connected to the work of the Commission. These could be organized and brought together in various forms, as working groups and auxiliary teams, to begin sorting through the materials that have been gathered and developed in order to provide coherence and cohesion built around specific solution sets. This could include sub-groups focused on various elements of procurement, civil service, permitting and licensure, and aspects of city-wide and agency-wide organizational structures and practices such as financial operations and contracting - just to name a few.
- b. **Synthesize and frame.** These partners, in collaboration with the City and other stakeholders, could begin organizing the content that's been accumulated and building a more navigable framework that could be used by administration officials, deputy mayors and commissioners, policy experts, advocates, and funders to understand and begin to build recommendations for change. This is not about creating a report or a series of findings. It's about creating a set of working tools that capture important concepts for

change and allow people to bring those into conversation for the co-design of strategic approaches.

- c. **Develop tactics.** As the working groups identify the points of intervention and the approaches they would like to use, they should also be identifying the tactical activities that would need to occur to advance change. That includes everything from, staff development and training, to redesigning or rebuilding legacy information management systems, to reconsidering existing procedural guidance, to seeking to transform regulatory barriers. Each concept needs to be grounded in not just an understanding of how to drive change, but ideally examples of people who have accomplished those changes and how they did so.
- d. **Prioritize.** Perhaps most important and most difficult of all is the final step, which is to take all of those ideas for transformation and begin to assign some value to the presumed fiscal cost, political cost, and impact of implementation. Even if we're simply saying that those three categories are ranked high, medium, and low, we need a place to start that allows us to see which changes rise to the top in terms of speed of delivery and scale of result. We can't do everything everywhere all at once. We need informed perspectives grounded in practical experience that are making tough choices about the places where we invest our time and energy to build momentum for change.

A final thought on what happens next

I believe there is a hunger for change. I believe there is a hope that the Mamdani administration can accomplish more and take up a position of national leadership on public sector transformation. I believe that this would attract resources and support not just locally, but nationally and even internationally. I believe that successful transformation will actually generate the capacity and backing to drive larger and larger ambitions.

But doing this means that somebody must be empowered to lead. If I could ask the Commission to undertake one final action, it would be to recommend the form of that next body.

I know that I, and many others, stand ready to continue this work.

A Name

David Rocco

A Email

 Public Comment

To whom it may concern,

I only became aware of this public comment regarding the COGE commission late yesterday afternoon. Since I just got back from a long trip and time is at the essence, I'll summarize my overall points. The NYCEDC has to get their act together and stay on top of Hornblower NYC LLC's agreement with the City regarding Pier 15. The lease between the City and Hornblower expired a number of years ago. Most importantly, the City has to force Hornblower to comply with their RFP response that was approved by the EDC sometime around 2012-2013. Hornblower provided a Christmas list of items that they promised would be part of the Pier 15 maritime or environmental pavilion programming. Their hybrid vessel was supposed to be the featured vessel in this package, but the vessel was relocated to the west coast. The promised eco pier never materialized as well. The fish tank never showed up. Maritime and or environmental programming was to be the main feature at this pavilion, not dinner sales. There are so many other items that Hornblower promised but never delivered. They quietly took advantage on the different administration changeovers that took place since 2012. The one glaring statement in Hornblower's RFP response was that they felt any transient historic ships would hurt the South Street Seaport. I would have to say the WAVE coalition would beg to differ as well.

Launched by NYC in 2010, the Waterfront Vision & Enhancement Strategy (WAVES) is a comprehensive blueprint designed to transform the city's 520 miles of shoreline. It features two core components: Vision 2020 (a 10-year plan for sustainable development) and the Waterfront Action Agenda (a series of funded projects to improve the harbor). WAVES focuses on eight overarching goals to reshape the harbor's use and access: Core Strategic Goals Expand Public Access: Creating new and expanded waterfront parks across all five boroughs. Enhance the "Blue Network": Promoting water-borne transportation (such as NYC Ferry) and in water recreation. Support the Working Waterfront: Spurring job generating uses and maintaining marine industrial infrastructure. Enliven the Waterfront: Integrating mixed-use development and community spaces with upland neighborhoods. Restore Natural Habitats: Protecting wetlands and improving the ecology of shorefronts. Improve Water Quality: Ensuring clean waterways for both natural habitats and public recreation. Bottom line, Hornblower should be removed from this premises as soon as possible and replaced by a not-for-profit organization that will adhere to the NYCEDC requirements as well as make pier 15, a place for historic vessels can rotate over time which will give children in the nearby neighborhood, a wonderful venue to learn about maritime history.

Attachment(s)



P1036851.JPG



P1060676 (2).JPG



P1060679.JPG



P1060390.JPG

Date Submitted

July 23, 2026

12:40am

Topic

Franchises & Concessions X

Enforcement X

Real Estate and Development X

Reporting Requirements X

Charter Related

Topic Simplified

Subtopic

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A Name

Barbara Cooper

A Email



Public Comment

In keeping with the stated commitment to equity and economic justice as decisions are made regarding the use of waterfront resources, it is essential that we do not lose the smaller nonprofit organizations that have struggled to sustain their programs and services under EDC oversight. I have worked with many of these organizations in the historic vessel community and have seen firsthand how the insurance and permitting burdens placed upon them have been disproportionate to the actual risks they present.

Equity does not mean applying the same bureaucratic template to every tenant, as though a single-vessel museum operates on the same scale as an ocean liner. True equity means recognizing and valuing each organization for the unique contributions it makes to the community.

If these historic vessels were forced from the locations in which they operate, communities would lose far more than waterfront tenants. Students, teachers, parents, and children would be deprived of opportunities to experience maritime history in a tangible, meaningful way. These organizations bring history to life, inspire future generations, and preserve connections to our shared maritime heritage.

I urge decision-makers to recognize the opportunity before them, not only to revitalize the waterfront, but to do so in a manner that honors, preserves, and strengthens the organizations that cultivate maritime education, historical preservation, workforce development, and community engagement. By supporting these vessels and the nonprofits that steward them, we can ensure that revitalization also builds the next generation of maritime history, opportunity, and employment.

Attachment(s)

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Date Submitted

July 23, 2026

8:09am

☰ Topic

Real Estate and Development ✕

Unnecessary Bureaucracy ✕

Tenant Protection ✕

▼

☑ Charter Related

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☑ Topic Simplified

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☰ Subtopic

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A Name

Lynn L Evans

A Email



Public Comment

PortSide NY aka the Mary A Whalen has been providing educational, entertainment and civic services for over a decade with virtually no space other than dockage. The EDA and other city agencies has promised space, requested and received business plans to justify the shore-side resources, and never followed through with their promises.

Even now, there is a new opera company that would like to perform aboard the Mary A Whalen and PortSide is reluctant to agree since they have no provisions for shelter if the event is threatened by rain. The opera company would be stuck with contracted performers and no secure refuge. There is plenty of unused warehouse space adjacent to the ship which has been promised many times over but never committed.

Attachment(s)

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Date Submitted

July 23, 2026

8:21am

Topic

Real Estate and Development ✕

Unnecessary Bureaucracy ✕



Enforcement ✕

Charter Related



Topic Simplified



Subtopic

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A Name

peter

A Email

Public Comment

NYC is surrounded by water, and should make use of it amap, especially in and around Red Hook. We need industrial areas along the waterfront, as well as public water access infrastructure, to make use of water borne transportation. This concerns so called last mile deliveries to major businesses, and should minimize trucking and the damage imposed by that on road congestion and air and noise pollution. Thank you!

Attachment(s)

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Date Submitted

July 23, 20268:30am

Topic

Real Estate and Development XStreet Redesigns XUnnecessary Bureaucracy X

Charter Related

Topic Simplified

Subtopic

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A Name

Brenda Levin

A Email



Public Comment

I would like to suggest that there be a sequel to this review of the Charter by having a review of New York as an Accessible City. This was an area that was barely presented, and, therefore, probably not reviewed thoroughly enough to know if the intent of the Charter is always being met. We know that people with disabilities experience the City differently. This would not need to be a Commission endeavor. A Task Force with round table discussions could be more productive. There is no substitute for real life experiences, especially when identifying impediments. Two areas that are ubiquitous are building entrances and yellow taxi cabs. There are regulations but are they followed? If not what is the remedy? And what is the remedy for well-intentioned regulations that do meet the intent? I want to leave you with a real life experience that is so extreme that hopefully it will make my case. The episode was longer than I am reporting. I took an accessible yellow cab. We know the first version of those cabs do not function as intended. I gather that a new design may be in the works. The passenger windows in those cabs slide sideways and have a pinch mechanism to open and close. I pinched to close the window. The window popped out of the door falling on my legs. Where else might you have heard this?! With appreciation for your many hours and expertise. Brenda Levin, July 23, 2026

Attachment(s)

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Date Submitted

July 23, 2026

8:40am

Topic

Department of Buildings (DOB) Issues ✕

Enforcement ✕



Miscellaneous ✕

Charter Related



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