

**FY' 2020 Guidelines for Properties Valued Based on the Income Approach,
Including Office Buildings, Retail, and Residential Properties**

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For Assessment Roll To Be Published January 15, 2019

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Trophy Office Buildings					
Midtown Trophy Buildings					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$79.27	\$96.70	\$112.93		
Expense	\$30.11	\$35.16	\$39.67		
Expense Ratio	38%	36%	35%		
Cap Rate	6.86%	6.85%	6.84%		
Approximate Market Value Range	\$424	\$531	\$633	12.19%	4.731%
Bcat/Subcat					0031

Downtown Trophy Buildings					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$43.75	\$50.92	\$56.33		
Expense	\$18.96	\$21.34	\$23.08		
Expense Ratio	43%	42%	41%		
Cap Rate	8.06%	8.04%	8.04%		
Approximate Market Value Range	\$194	\$232	\$260	12.19%	4.731%
Bcat/Subcat					0030

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Class "A" Office Buildings					
Plaza "A"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$69.52	\$81.03	\$102.63		
Expense	\$27.19	\$30.64	\$36.82		
Expense Ratio	39%	38%	36%		
Cap Rate	7.07%	7.06%	7.04%		
Approximate Market Value Range	\$359	\$427	\$559	12.19%	4.731%
Bcat/Subcat					0006

Grand Central "A"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$67.30	\$73.30	\$83.80		
Expense	\$26.85	\$28.70	\$31.88		
Expense Ratio	40%	39%	38%		
Cap Rate	7.21%	7.18%	7.14%		
Approximate Market Value Range	\$339	\$374	\$437	12.19%	4.731%
Bcat/Subcat					0004

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Class "A" Office Buildings					
Midtown West "A"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$61.48	\$68.34	\$87.43		
Expense	\$24.71	\$26.83	\$32.51		
Expense Ratio	40%	39%	37%		
Cap Rate	7.08%	7.05%	7.00%		
Approximate Market Value Range	\$311	\$352	\$468	12.19%	4.731%
Bcat/Subcat					0005

Midtown South "A"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$53.44	\$64.14	\$74.48		
Expense	\$22.16	\$25.53	\$28.69		
Expense Ratio	41%	40%	39%		
Cap Rate	8.23%	8.22%	8.20%		
Approximate Market Value Range	\$241	\$298	\$354	12.19%	4.731%
Bcat/Subcat					0003

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Class "A" Office Buildings					
Downtown Financial/WTC "A"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$43.75	\$50.92	\$56.33		
Expense	\$18.96	\$21.34	\$23.08		
Expense Ratio	43%	42%	41%		
Cap Rate	8.14%	8.12%	8.11%		
Approximate Market Value Range	\$193	\$230	\$259	12.19%	4.731%
Bcat/Subcat					0001

Downtown Insurance/Civic Center "A"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$43.75	\$50.92	\$56.33		
Expense	\$18.96	\$21.34	\$23.08		
Expense Ratio	43%	42%	41%		
Cap Rate	8.38%	8.36%	8.36%		
Approximate Market Value Range	\$189	\$226	\$254	12.19%	4.731%
Bcat/Subcat					0002

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Class "B" Office Buildings					
Plaza "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$57.36	\$66.45	\$76.76		
Expense	\$23.41	\$26.25	\$29.37		
Expense Ratio	41%	40%	38%		
Cap Rate	7.69%	7.67%	7.64%		
Approximate Market Value Range	\$273	\$324	\$383	12.19%	4.731%
Bcat/Subcat					0015

Grand Central "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$57.36	\$66.45	\$76.76		
Expense	\$23.41	\$26.25	\$29.37		
Expense Ratio	41%	40%	38%		
Cap Rate	7.86%	7.84%	7.81%		
Approximate Market Value Range	\$270	\$320	\$378	12.19%	4.731%
Bcat/Subcat					0013

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Class "B" Office Buildings					
Midtown West "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$48.79	\$54.55	\$64.45		
Expense	\$20.64	\$22.51	\$25.63		
Expense Ratio	42%	41%	40%		
Cap Rate	8.42%	8.38%	8.32%		
Approximate Market Value Range	\$214	\$244	\$297	12.19%	4.731%
Bcat/Subcat					0014

Grand Central South "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$57.36	\$66.45	\$76.76		
Expense	\$23.41	\$26.25	\$29.37		
Expense Ratio	41%	40%	38%		
Cap Rate	7.75%	7.73%	7.70%		
Approximate Market Value Range	\$272	\$323	\$381	12.19%	4.731%
Bcat/Subcat					0012

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Class "B" Office Buildings					
Midtown South "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$53.44	\$64.14	\$74.48		
Expense	\$22.16	\$25.53	\$28.69		
Expense Ratio	41%	40%	39%		
Cap Rate	8.34%	8.31%	8.29%		
Approximate Market Value Range	\$239	\$296	\$352	12.19%	4.731%
Bcat/Subcat					0009

Downtown Financial/WTC "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$41.18	\$44.77	\$50.83		
Expense	\$18.09	\$19.30	\$21.31		
Expense Ratio	44%	43%	42%		
Cap Rate	8.86%	8.85%	8.84%		
Approximate Market Value Range	\$170	\$188	\$218	12.19%	4.731%
Bcat/Subcat					0007

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Class "B" Office Buildings					
Downtown Insurance/Civic Center "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$41.18	\$44.77	\$50.83		
Expense	\$18.09	\$19.30	\$21.31		
Expense Ratio	44%	43%	42%		
Cap Rate	9.15%	9.14%	9.13%		
Approximate Market Value Range	\$166	\$184	\$213	12.19%	4.731%
Bcat/Subcat					0008

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Manhattan Other Offices					
Plaza not "A" or "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$67.08	\$75.28	\$94.82		
Expense	\$26.44	\$28.93	\$34.62		
Expense Ratio	39%	38%	37%		
Cap Rate	9.58%	9.56%	9.53%		
Approximate Market Value Range	\$284	\$324	\$422	13.37%	4.731%
Bcat/Subcat					0321

Manhattan Other Offices					
Grand Central not "A" or "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$54.55	\$64.07	\$76.93		
Expense	\$22.51	\$25.51	\$29.42		
Expense Ratio	41%	40%	38%		
Cap Rate	9.69%	9.67%	9.64%		
Approximate Market Value Range	\$222	\$268	\$331	13.37%	4.731%
Bcat/Subcat					0322

Manhattan Other Offices					
Grand Central South not "A" or "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$50.05	\$58.06	\$69.83		
Expense	\$21.05	\$23.63	\$27.28		
Expense Ratio	42%	41%	39%		
Cap Rate	9.79%	9.75%	9.70%		
Approximate Market Value Range	\$200	\$238	\$295	13.37%	4.731%
Bcat/Subcat					0323

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Manhattan Other Offices					
Midtown West not "A" or "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$41.51	\$47.93	\$59.47		
Expense	\$18.20	\$20.36	\$24.08		
Expense Ratio	44%	42%	40%		
Cap Rate	9.86%	9.85%	9.82%		
Approximate Market Value Range	\$160	\$189	\$243	13.37%	4.731%
Bcat/Subcat					O324

Manhattan Other Offices					
Midtown South not "A" or "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$46.86	\$56.91	\$73.43		
Expense	\$20.00	\$23.26	\$28.37		
Expense Ratio	43%	41%	39%		
Cap Rate	9.75%	9.72%	9.69%		
Approximate Market Value Range	\$185	\$233	\$312	13.37%	4.731%
Bcat/Subcat					O325

Manhattan Other Offices					
D/town Fin/Wrld/Ins/Civic/ not "A" or "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$41.58	\$51.06	\$61.65		
Expense	\$18.22	\$21.38	\$24.76		
Expense Ratio	44%	42%	40%		
Cap Rate	9.81%	9.79%	9.77%		
Approximate Market Value Range	\$161	\$204	\$254	13.37%	4.731%
Bcat/Subcat					O326

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Manhattan Other Offices					
Other Areas South Of 110th Street not "A" or "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$58.04	\$78.23	\$115.08		
Expense	\$23.62	\$29.81	\$40.25		
Expense Ratio	41%	38%	35%		
Cap Rate	9.76%	9.68%	9.57%		
Approximate Market Value Range	\$238	\$336	\$523	13.37%	4.731%
Bcat/Subcat					O328

North of 110th Street					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$33.40	\$41.86	\$49.82		
Expense	\$11.00	\$12.83	\$14.44		
Expense Ratio	33%	31%	29%		
Cap Rate	10.09%	10.05%	10.02%		
Approximate Market Value Range	\$151	\$196	\$240	12.19%	4.731%
Bcat/Subcat					O018

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Offices in Boroughs Outside Manhattan					
Downtown Brooklyn Class "A" Offices					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$41.18	\$44.77	\$50.83		
Expense	\$18.09	\$19.30	\$21.31		
Expense Ratio	44%	43%	42%		
Cap Rate	9.13%	9.11%	9.09%		
Approximate Market Value Range	\$167	\$184	\$214	12.19%	4.731%
Bcat/Subcat					0019

Downtown Brooklyn Class "B" Offices					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$25.02	\$32.41	\$39.71		
Expense	\$9.36	\$11.21	\$12.91		
Expense Ratio	37%	35%	33%		
Cap Rate	9.62%	9.56%	9.53%		
Approximate Market Value Range	\$109	\$148	\$188	14.74%	4.731%
Bcat/Subcat					0020

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Offices in Boroughs Outside Manhattan					
Outerboroughs Other Class "A" Offices					
	Low	Median	High	Vacancy Rate by Subcat	Effective Tax Rate
Income	\$25.02	\$32.41	\$39.71	2:15.51%	
Expense	\$9.36	\$11.21	\$12.91	3:14.74%	
Expense Ratio	37%	35%	33%	4:17.32%	
Cap Rate	9.59%	9.53%	9.49%	5:14.68%	
Approximate Market Value Range	\$109	\$148	\$188		4.731%
Bcat/Subcat					0022/2/3/4/5

Outerboroughs Other Class "B" Offices					
	Low	Median	High	Vacancy Rate by Subcat	Effective Tax Rate
Income	\$25.02	\$32.41	\$39.71	2:15.51%	
Expense	\$9.36	\$11.21	\$12.91	3:14.74%	
Expense Ratio	37%	35%	33%	4:17.32%	
Cap Rate	9.96%	9.92%	9.90%	5:14.68%	
Approximate Market Value Range	\$107	\$145	\$183		4.731%
Bcat/Subcat					0023/2/3/4/5

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Offices in Boroughs Outside Manhattan					
Office Buildings not Class "A" or "B"					
	Low	Median	High	Vacancy Rate by Subcat	Effective Tax Rate
Income	\$25.26	\$30.21	\$36.76	2:15.51%	
Expense	\$9.42	\$10.67	\$12.23	3:14.74%	
Expense Ratio	37%	35%	33%	4:17.32%	
Cap Rate	10.32%	10.30%	10.29%	5:14.68%	
Approximate Market Value Range	\$105	\$130	\$163		
Bcat/Subcat					0024/2/3/4/5
Professional Offices					
	Low	Median	High	Vacancy Rate by Subcat	Effective Tax Rate
Income	\$27.86	\$32.49	\$39.47	2:15.51%	
Expense	\$10.09	\$11.23	\$12.85	3:14.74%	
Expense Ratio	36%	35%	33%	4:17.32%	
Cap Rate	10.16%	10.13%	10.09%	5:14.68%	
Approximate Market Value Range	\$119	\$143	\$180		
Bcat/Subcat					0027/2/3/4/5

Income = Gross Income per sq.ft.
Expense = Total Expense per sq.ft.

Public & Private Schools					
Manhattan Schools					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$17.69	\$24.62	\$35.72		
Expense	\$4.76	\$5.65	\$6.83		
Expense Ratio	27%	23%	19%		
Cap Rate	9.84%	9.68%	9.51%		
Approximate Market Value Range	\$89	\$132	\$203	4.50%	4.731%
Bcat/Subcat					SP10/1

Public & Private Schools					
Outer boroughs Schools					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$17.69	\$24.62	\$35.72		
Expense	\$4.64	\$5.50	\$6.60		
Expense Ratio	26%	22%	18%		
Cap Rate	10.02%	9.86%	9.68%		
Approximate Market Value Range	\$88	\$131	\$202	4.50%	4.731%
Bcat/Subcat					SP10/O

Income = Gross Income per sq.ft.
Expense = Total Expense per sq.ft.

Miscellaneous Schools					
Manhattan Misc. Schools					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$17.69	\$24.62	\$35.72		
Expense	\$5.63	\$6.88	\$8.60		
Expense Ratio	32%	28%	24%		
Cap Rate	9.83%	9.71%	9.57%		
Approximate Market Value Range	\$83	\$123	\$190	4.50%	4.731%
Bcat/Subcat					SP11/1

Public & Private Schools					
Outer boroughs Misc. Schools					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$17.69	\$24.62	\$35.72		
Expense	\$5.63	\$6.88	\$8.60		
Expense Ratio	32%	28%	24%		
Cap Rate	10.03%	9.86%	9.68%		
Approximate Market Value Range	\$82	\$122	\$188	4.50%	4.731%
Bcat/Subcat					SP11/O

Income = Gross Income per sq.ft.

Expense =Total Expense per sq.ft.

Manhattan South of Grand St. & Downtown Brooklyn					
One Story Fully Retail	Up to 10,000 Sq.Ft.				
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$44.80	\$59.99	\$79.83		
Expense	\$15.08	\$18.57	\$22.77		
Expense Ratio	34%	31%	29%		
Cap Rate	10.31%	10.09%	9.88%		
Approximate Market Value Range	\$198	\$279	\$391	13.50%	4.731%
Bcat/Subcat					K111/M

Multi-Story Fully Retail					
	Up to 10,000 Sq.Ft.				
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$44.80	\$59.99	\$79.83		
Expense	\$15.08	\$18.57	\$22.77		
Expense Ratio	34%	31%	29%		
Cap Rate	10.18%	9.99%	9.82%		
Approximate Market Value Range	\$199	\$281	\$392	13.50%	4.731%
Bcat/Subcat					K121/M

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Manhattan South of Grand St. & Downtown Brooklyn					
Mixed-Use/Miscellaneous Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$44.80	\$59.99	\$79.83		
Expense	\$15.08	\$18.57	\$22.77		
Expense Ratio	34%	31%	29%		
Cap Rate	10.23%	10.05%	9.88%		
Approximate Market Value Range	\$199	\$280	\$391	13.50%	4.731%
Bcat/Subcat					K131/M

Mixed-Use/Miscellaneous Retail			10,001 - 20,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$48.46	\$66.72	\$105.25		
Expense	\$15.95	\$20.04	\$27.73		
Expense Ratio	33%	30%	26%		
Cap Rate	9.23%	9.17%	9.08%		
Approximate Market Value Range	\$233	\$336	\$561	13.50%	4.731%
Bcat/Subcat					K231/M

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Manhattan South of 125 St. & Downtown Brooklyn					
Large Retail	20,001 - 50,000 Sq.Ft.				
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$47.90	\$69.89	\$124.20		
Expense	\$15.81	\$20.71	\$31.21		
Expense Ratio	33%	30%	25%		
Cap Rate	8.81%	8.65%	8.40%		
Approximate Market Value Range	\$237	\$368	\$708	13.50%	4.731%
Bcat/Subcat					K311/M

Extra Large Retail					
	Greater Than 50,000 Sq.Ft.				
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$47.90	\$69.89	\$124.20		
Expense	\$15.81	\$20.71	\$31.21		
Expense Ratio	33%	30%	25%		
Cap Rate	8.45%	8.39%	8.31%		
Approximate Market Value Range	\$243	\$375	\$713	13.50%	4.731%
Bcat/Subcat					K411/M

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

North of Grand Street (Grand to W. 59th St. & to E. 96th St.)					
One Story Fully Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$95.29	\$127.93	\$174.04		
Expense	\$25.83	\$31.88	\$39.72		
Expense Ratio	27%	25%	23%		
Cap Rate	8.19%	8.05%	7.90%		
Approximate Market Value Range	\$538	\$752	\$1,063	13.50%	4.731%
Bcat/Subcat					K112/1

Midtown South (Grand to 30th St.)					
Multi-Story Fully Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$76.09	\$106.32	\$146.26		
Expense	\$22.01	\$27.93	\$35.07		
Expense Ratio	29%	26%	24%		
Cap Rate	8.87%	8.77%	8.68%		
Approximate Market Value Range	\$398	\$581	\$829	13.50%	4.731%
Bcat/Subcat					K122/1

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Midtown South (Grand to 30th St.)					
Mixed-Use/Miscellaneous Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$52.23	\$67.46	\$88.64		
Expense	\$16.56	\$19.85	\$24.09		
Expense Ratio	32%	29%	27%		
Cap Rate	8.82%	8.75%	8.68%		
Approximate Market Value Range	\$263	\$353	\$481	13.50%	4.731%
Bcat/Subcat					K132/1

Mixed-Use/Miscellaneous Retail			10,001 - 20,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$48.46	\$66.72	\$105.25		
Expense	\$15.95	\$20.04	\$27.73		
Expense Ratio	33%	30%	26%		
Cap Rate	9.07%	9.00%	8.90%		
Approximate Market Value Range	\$236	\$340	\$569	13.50%	4.731%
Bcat/Subcat					K232/1

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Midtown (30th to 59th Street)					
Multi-Story Fully Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$76.09	\$106.32	\$146.26		
Expense	\$22.01	\$27.93	\$35.07		
Expense Ratio	29%	26%	24%		
Cap Rate	8.37%	8.26%	8.16%		
Approximate Market Value Range	\$413	\$603	\$863	13.50%	4.731%
Bcat/Subcat					K123/1

Mixed-Use/Miscellaneous Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$64.15	\$80.72	\$105.88		
Expense	\$19.48	\$22.95	\$27.86		
Expense Ratio	30%	28%	26%		
Cap Rate	8.48%	8.41%	8.33%		
Approximate Market Value Range	\$338	\$440	\$597	13.50%	4.731%
Bcat/Subcat					K133/1

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Midtown (30th to 125th Street)					
Mixed-Use/Miscellaneous Retail			10,001 - 20,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$48.46	\$66.72	\$105.25		
Expense	\$15.95	\$20.04	\$27.73		
Expense Ratio	33%	30%	26%		
Cap Rate	9.10%	8.99%	8.83%		
Approximate Market Value Range	\$235	\$340	\$572	13.50%	4.731%
Bcat/Subcat					K233/1

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

East Side (59th to 96th Street)					
Multi-Story Fully Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$89.47	\$110.41	\$181.24		
Expense	\$26.72	\$31.19	\$44.97		
Expense Ratio	30%	28%	25%		
Cap Rate	8.19%	8.13%	8.01%		
Approximate Market Value Range	\$486	\$616	\$1,070	13.50%	4.731%
Bcat/Subcat					K124/1

Mixed-Use/Miscellaneous Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$89.47	\$110.41	\$181.24		
Expense	\$26.72	\$31.19	\$44.97		
Expense Ratio	30%	28%	25%		
Cap Rate	8.25%	8.19%	8.06%		
Approximate Market Value Range	\$483	\$613	\$1,065	13.50%	4.731%
Bcat/Subcat					K134/1

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Central Park (W. 59th St. to 125 St. & E. 96th St. to 125th St.)					
One Story Fully Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$31.41	\$48.11	\$77.33		
Expense	\$11.08	\$14.91	\$20.72		
Expense Ratio	35%	31%	27%		
Cap Rate	9.42%	9.23%	9.03%		
Approximate Market Value Range	\$144	\$238	\$411	13.50%	4.731%
Bcat/Subcat					K115/1

Multi-Story Fully Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$31.41	\$48.11	\$77.33		
Expense	\$11.08	\$14.91	\$20.72		
Expense Ratio	35%	31%	27%		
Cap Rate	10.19%	9.97%	9.72%		
Approximate Market Value Range	\$136	\$226	\$392	13.50%	4.731%
Bcat/Subcat					K125/1

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Central Park (W. 59th St. to 125 St. & E. 96th St. to 125th St.)					
Mixed-Use/Miscellaneous Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$31.41	\$48.11	\$77.33		
Expense	\$11.08	\$14.91	\$20.72		
Expense Ratio	35%	31%	27%		
Cap Rate	10.05%	9.87%	9.68%		
Approximate Market Value Range	\$138	\$227	\$393	13.50%	4.731%
Bcat/Subcat					K135/1

Manhattan South of 125 St. & Downtown Brooklyn					
Medium Fully Retail			10,001 - 20,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$48.46	\$66.72	\$105.25		
Expense	\$15.95	\$20.04	\$27.73		
Expense Ratio	33%	30%	26%		
Cap Rate	9.02%	8.88%	8.69%		
Approximate Market Value Range	\$236	\$343	\$578	13.50%	4.731%
Bcat/Subcat					K211/M

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Manhattan North of 125th Street and Boroughs Outside Manhattan					
One-Story Fully Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$29.31	\$36.69	\$49.73	1: 16.98%	
Expense	\$9.39	\$10.89	\$13.32	2: 11.22%	
Expense Ratio	32%	30%	27%	3: 8.33%	
Cap Rate	10.77%	10.72%	10.65%	4: 11.48%	
Approximate Market Value Range	\$129	\$167	\$237	5: 13.17%	
Bcat/Subcat					K117 1/2/3/4/5

Multi-Story Fully Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$27.38	\$34.74	\$45.54	1: 16.98%	
Expense	\$8.97	\$10.51	\$12.57	2: 11.22%	
Expense Ratio	33%	30%	28%	3: 8.33%	
Cap Rate	10.68%	10.63%	10.57%	4: 11.48%	
Approximate Market Value Range	\$119	\$158	\$215	5: 13.17%	
Bcat/Subcat					K127 1/2/3/4/5

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Manhattan North of 125th Street and Boroughs Outside Manhattan					
Mixed-Use/Miscellaneous Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$24.38	\$29.65	\$37.65	1: 16.98%	
Expense	\$8.31	\$9.46	\$11.08	2: 11.22%	
Expense Ratio	34%	32%	29%	3: 8.33%	
Cap Rate	10.11%	10.05%	9.97%	4: 11.48%	
Approximate Market Value Range	\$108	\$137	\$181	5: 13.17%	
Bcat/Subcat					K137 1/2/3/4/5

Medium Fully Retail			10,001 - 20,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$26.86	\$36.36	\$51.39	1: 16.98%	
Expense	\$8.86	\$10.83	\$13.62	2: 11.22%	
Expense Ratio	33%	30%	27%	3: 8.33%	
Cap Rate	9.11%	8.93%	8.71%	4: 11.48%	
Approximate Market Value Range	\$130	\$187	\$281	5: 13.17%	
Bcat/Subcat					K217 1/2/3/4/5

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Manhattan North of 125th Street and Boroughs Outside Manhattan					
Medium Mixed-Use Retail			10,001 - 20,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$22.68	\$29.16	\$39.97	1: 16.98%	
Expense	\$7.92	\$9.35	\$11.53	2: 11.22%	
Expense Ratio	35%	32%	29%	3: 8.33%	
Cap Rate	9.14%	8.98%	8.78%	4: 11.48%	
Approximate Market Value Range	\$106	\$144	\$210	5: 13.17%	
Bcat/Subcat					K237 1/2/3/4/5

Large Retail			20,001 - 30,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$25.99	\$34.84	\$49.42	1A:16.98%	
Expense	\$8.67	\$10.53	\$13.27	2A:11.22%	
Expense Ratio	33%	30%	27%	3A: 8.33%	
Cap Rate	9.56%	9.27%	8.94%	4A:11.48%	
Approximate Market Value Range	\$121	\$174	\$264	5A:13.17%	
Bcat/Subcat					K317 1A/2A/3A /4A/5A

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Manhattan North of 125th Street and Boroughs Outside Manhattan					
Large Retail	Greater than 30,000 Sq.Ft.				
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$25.47	\$34.57	\$46.57	1B:16.98%	
Expense	\$8.55	\$10.47	\$12.76	2B:11.22%	
Expense Ratio	34%	30%	27%	3B: 8.33%	
Cap Rate	9.31%	9.06%	8.812%	4B:11.48%	
Approximate Market Value Range	\$121	\$175	\$250	5B:13.17%	
Bcat/Subcat					K317 1B/2B/3B/ 4B/5B

Extra Large Retail	Up to 100,000 Sq.Ft.				
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$25.74	\$36.80	\$46.40	1A:16.98%	
Expense	\$8.61	\$10.91	\$12.73	2A:11.22%	
Expense Ratio	33%	30%	27%	3A: 8.33%	
Cap Rate	9.03%	8.59%	8.32%	4A:11.48%	
Approximate Market Value Range	\$124	\$194	\$258	5A:13.17%	
Bcat/Subcat					K417 1A/2A/3A /4A/5A

Income = Gross Income per sq.ft.

Expense =Total Expense per sq.ft.

Manhattan North of 125th Street and Boroughs Outside Manhattan					
Extra Large Retail			Greater than 100,000 Sq. Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$23.69	\$31.75	\$40.99	1B: 16.98%	
Expense	\$8.93	\$10.94	\$13.07	2B: 11.22%	
Expense Ratio	38%	34%	32%	3B: 8.33%	
Cap Rate	9.48%	9.30%	9.15%	4B: 11.48%	
Approximate Market Value Range	\$104	\$148	\$201	5B: 13.17%	4.731%
Bcat/Subcat					K417 1B/2B/3B/ 4B/5B

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Lofts					
Midtown West			Up to 15,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$36.85	\$48.02	\$56.56		
Expense	\$14.26	\$17.34	\$19.55		
Expense Ratio	39%	36%	35%		
Cap Rate	7.33%	7.30%	7.27%		
Approximate Market Value Range	\$187	\$255	\$308	4.26%	4.731%
Bcat/Subcat					L001 1A

Midtown West			15,001 Sq.Ft. - 50,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$36.59	\$42.11	\$53.71		
Expense	\$14.58	\$16.19	\$19.41		
Expense Ratio	40%	38%	36%		
Cap Rate	7.61%	7.56%	7.48%		
Approximate Market Value Range	\$178	\$211	\$281	4.26%	4.731%
Bcat/Subcat					L001 1B

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Lofts					
Midtown West			Greater than 50,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$34.71	\$41.33	\$48.40		
Expense	\$11.07	\$12.45	\$13.84		
Expense Ratio	32%	30%	29%		
Cap Rate	7.45%	7.43%	7.41%		
Approximate Market Value Range	\$194	\$237	\$285	4.26%	4.731%
Bcat/Subcat					L001 1C

Fashion/Javits Center			Up to 15,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$36.85	\$48.02	\$56.56		
Expense	\$14.05	\$17.06	\$19.22		
Expense Ratio	38%	36%	34%		
Cap Rate	7.38%	7.30%	7.25%		
Approximate Market Value Range	\$188	\$257	\$312	4.26%	4.731%
Bcat/Subcat					L002 1A

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Lofts					
Fashion/Javits Center			15,001 Sq.Ft. - 50,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$36.59	\$42.11	\$53.71		
Expense	\$14.58	\$16.19	\$19.41		
Expense Ratio	40%	38%	36%		
Cap Rate	7.37%	7.32%	7.24%		
Approximate Market Value Range	\$182	\$215	\$287	4.26%	4.731%
Bcat/Subcat					L002 1B

Fashion/Javits Center			Greater than 50,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$34.71	\$41.33	\$48.40		
Expense	\$13.54	\$15.40	\$17.29		
Expense Ratio	39%	37%	36%		
Cap Rate	7.58%	7.53%	7.48%		
Approximate Market Value Range	\$172	\$211	\$255	4.26%	4.731%
Bcat/Subcat					L002 1C

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Lofts					
Chelsea/Flatiron/Gramercy/Murray Hill			Up to 15,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$36.85	\$48.02	\$56.56		
Expense	\$14.33	\$17.42	\$19.65		
Expense Ratio	39%	36%	35%		
Cap Rate	7.64%	7.57%	7.52%		
Approximate Market Value Range	\$182	\$249	\$301	4.26%	4.731%
Bcat/Subcat					L003 1A

Chelsea/Flatiron/Gramercy/Murray Hill			15,000 Sq.Ft. - 50,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$36.59	\$42.11	\$53.71		
Expense	\$14.58	\$16.19	\$19.41		
Expense Ratio	40%	38%	36%		
Cap Rate	7.49%	7.44%	7.34%		
Approximate Market Value Range	\$180	\$213	\$284	4.26%	4.731%
Bcat/Subcat					L003 1B

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Lofts					
Chelsea/Flatiron/Gramercy/Murray Hill			Greater than 50,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$34.71	\$41.33	\$48.40		
Expense	\$13.56	\$15.42	\$17.32		
Expense Ratio	39%	37%	36%		
Cap Rate	7.66%	7.61%	7.56%		
Approximate Market Value Range	\$171	\$210	\$253	4.26%	4.731%
Bcat/Subcat					L003 1C

Below 14th Street			Up to 15, 000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$36.85	\$48.02	\$56.56		
Expense	\$14.05	\$17.06	\$19.22		
Expense Ratio	38%	36%	34%		
Cap Rate	7.51%	7.43%	7.38%		
Approximate Market Value Range	\$186	\$255	\$308	4.26%	4.731%
Bcat/Subcat					L004 1A

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Lofts					
Below 14th Street			15,000 Sq.Ft. - 50,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$36.59	\$42.11	\$53.71		
Expense	\$14.58	\$16.19	\$19.41		
Expense Ratio	40%	38%	36%		
Cap Rate	7.48%	7.43%	7.33%		
Approximate Market Value Range	\$180	\$213	\$284	4.26%	4.731%
Bcat/Subcat					L004 1B

Below 14th Street			Greater than 50,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$34.71	\$41.33	\$48.40		
Expense	\$13.56	\$15.42	\$17.32		
Expense Ratio	39%	37%	36%		
Cap Rate	7.64%	7.59%	7.55%		
Approximate Market Value Range	\$171	\$210	\$253	4.26%	4.731%
Bcat/Subcat					L004 1C

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Lofts					
Manhattan Other Lofts			Up to 15,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$36.85	\$48.02	\$56.56		
Expense	\$14.03	\$17.04	\$19.20		
Expense Ratio	38%	35%	34%		
Cap Rate	8.84%	8.74%	8.68%		
Approximate Market Value Range	\$168	\$230	\$279	4.26%	4.731%
Bcat/Subcat					L006 1A

Manhattan Other Lofts			15,000 Sq.Ft. - 50,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$36.59	\$42.11	\$53.71		
Expense	\$14.58	\$16.19	\$19.41		
Expense Ratio	40%	38%	36%		
Cap Rate	9.23%	9.19%	9.13%		
Approximate Market Value Range	\$158	\$186	\$247	4.26%	4.731%
Bcat/Subcat					L006 1B

Income = Gross Income per sq.ft.
Expense = Total Expense per sq.ft.

Lofts					
Manhattan Other Lofts			Greater than 50,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$34.71	\$41.33	\$48.40		
Expense	\$13.58	\$15.45	\$17.35		
Expense Ratio	39%	37%	36%		
Cap Rate	9.27%	9.22%	9.17%		
Approximate Market Value Range	\$151	\$186	\$223	4.26%	4.731%
Bcat/Subcat					L006 1C

Lofts Outside Manhattan			Up to 20,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$19.14	\$22.05	\$26.52		
Expense	\$5.70	\$6.20	\$6.90		
Expense Ratio	30%	28%	26%		
Cap Rate	10.02%	10.01%	9.99%		
Approximate Market Value Range	\$91	\$108	\$133	4.26%	4.731%
Bcat/Subcat					L007 OA

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Lofts					
Lofts Outside Manhattan			Greater than 20,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$12.57	\$18.63	\$25.09		
Expense	\$4.27	\$5.40	\$6.40		
Expense Ratio	34%	29%	26%		
Cap Rate	10.19%	10.09%	10.02%		
Approximate Market Value Range	\$56	\$89	\$127	4.26%	4.731%
Bcat/Subcat					L007 OB

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Factories, Warehouses, Self Storage Facilities					
Citywide Factories & Warehouses			Up to 5,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate by Subcat	Effective Tax Rate
Income	\$17.55	\$18.60	\$23.45	1A: 14.37%	
Expense	\$5.22	\$5.40	\$6.17	2A: 6.86%	
Expense Ratio	30%	29%	26%	3A: 7.86%	
Cap Rate	9.54%	9.53%	9.49%	4A: 12.95%	
Approximate Market Value Range	\$86	\$93	\$122	5A: 12.58%	4.731%
Bcat/Subcat					I020 1A/2A/3A/ 4A/5A

Citywide Factories & Warehouses			5,0001 Sq.Ft. - 20,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate by Subcat	Effective Tax Rate
Income	\$13.19	\$17.43	\$18.70	1B: 14.37%	
Expense	\$4.22	\$4.92	\$5.12	2B: 6.86%	
Expense Ratio	32%	28%	27%	3B: 7.86%	
Cap Rate	9.53%	9.50%	9.50%	4B: 12.95%	
Approximate Market Value Range	\$63	\$88	\$95	5B: 12.58%	4.731%
Bcat/Subcat					I020 1B/2B/3B/4B /5B

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Factories, Warehouses, Self Storage Facilities					
Citywide Factories & Warehouses			20,001 Sq.Ft. - 50,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate by Subcat	Effective Tax Rate
Income	\$12.07	\$15.83	\$17.84	1C: 14.37%	
Expense	\$4.01	\$4.66	\$4.97	2C: 6.86%	
Expense Ratio	33%	29%	28%	3C: 7.86%	
Cap Rate	9.62%	9.56%	9.54%	4C: 12.95%	
				5C: 12.58%	
Approximate Market Value Range	\$56	\$78	\$90		4.731%
Bcat/Subcat					I020 1C/2C/3C/4C/5C

Citywide Factories & Warehouses			Greater than 50,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate by Subcat	Effective Tax Rate
Income	\$11.74	\$14.62	\$17.55	1D: 14.37%	
Expense	\$4.06	\$4.60	\$5.10	2D: 6.86%	
Expense Ratio	35%	31%	29%	3D: 7.86%	
Cap Rate	9.68%	9.61%	9.56%	4D: 12.95%	
				5D: 12.58%	
Approximate Market Value Range	\$53	\$70	\$87		4.731%
Bcat/Subcat					I020 1D/2D/3D/4D/ 5D

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Factories, Warehouses, Self Storage Facilities					
Citywide Self Storage Facilities					
	Low	Median	High	Vacancy Rate by Subcat	Effective Tax Rate
Income	\$15.17	\$16.31	\$18.62	1: 14.37%	
Expense	\$5.64	\$5.91	\$6.44	2: 6.86%	
Expense Ratio	37%	36%	35%	3: 7.86%	
Cap Rate	8.27%	8.23%	8.14%	4: 12.95%	
				5: 12.58%	
Approximate Market Value Range	\$73	\$80	\$95		4.731%
Bcat/Subcat					S003 1/2/3/4/5

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Parking Garages					
South of 34th Street					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$26.30	\$35.65	\$44.06		
Expense	\$6.31	\$7.45	\$8.34		
Expense Ratio	24%	21%	19%		
Cap Rate	9.16%	9.09%	9.04%		
Approximate Market Value Range	\$144	\$204	\$259	5.83%	4.731%
Bcat/Subcat	G030				

34th Street to 96th Street					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$26.30	\$35.65	\$44.06		
Expense	\$6.31	\$7.45	\$8.34		
Expense Ratio	24%	21%	19%		
Cap Rate	9.10%	9.01%	8.96%		
Approximate Market Value Range	\$145	\$205	\$261	5.83%	4.731%
Bcat/Subcat	G031				

Income = Gross Income per sq. ft.

Expense = Total Expenses per sq. ft.

Parking/Repair Garages					
Manh North of 96th St. and Outer Boroughs					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$16.47	\$23.00	\$28.80		
Expense	\$5.49	\$6.72	\$7.71		
Expense Ratio	33%	29%	27%		
Cap Rate	9.57%	9.48%	9.42%		
Approximate Market Value Range	\$77	\$115	\$149	5.83%	4.731%
Bcat/Subcat	G040				

Income = Gross Income per sq. ft.

Expense = Total Expenses per sq. ft.

Car Wash/Lube/Miscellaneous Garages					
Up to 96th Street					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$26.30	\$35.65	\$44.06		
Expense	\$6.39	\$7.55	\$8.46		
Expense Ratio	24%	21%	19%		
Cap Rate	9.02%	8.92%	8.86%		
Approximate Market Value Range	\$145	\$206	\$262	5.83%	4.731%
Bcat/Subcat	G018				

Manh North of 96th Street and Outer Boroughs					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$15.87	\$21.04	\$25.50		
Expense	\$5.42	\$6.45	\$7.25		
Expense Ratio	34%	31%	28%		
Cap Rate	9.52%	9.44%	9.39%		
Approximate Market Value Range	\$73	\$103	\$129	5.83%	4.731%
Bcat/Subcat	G042				

Income = Gross Income per sq. ft.

Expense = Total Expenses per sq. ft.

Apartment Buildings with More Than 10 Units Including Rental Buildings, Cooperatives and Condominiums Residential Unregulated					
Manhattan				Vacancy Rate	Bcat/Subcat
Post-1973 Rental Elevator Buildings				3.50%	RU33
Post-1973 Cooperative Elevator Buildings				3.50%	CU33
Post-1973 Condominium Elevator Buildings				3.50%	EU33
Post-1973 Condo-Coops/Condo-Rental Elevator Buildings				3.50%	DU33
	Low	Median	High	-	Effective Tax Rate
Income	\$38.34	\$48.56	\$56.21		
Expense	\$17.00	\$20.04	\$22.18		
Expense Ratio	44%	41%	39%		
Cap Rate	6.70%	6.70%	6.70%		
Approximate Market Value Range	\$172	\$230	\$275		5.675%

Outer-boroughs				Vacancy Rate	Bcat/Subcat
Post-1973 Rental Elevator Buildings				3.68%	RU33
Post-1973 Cooperative Elevator Buildings				3.68%	CU33
Post-1973 Condominium Elevator Buildings				3.68%	EU33
Post-1973 Condo-Coops/Condo-Rental Elevator Buildings				3.68%	DU33
	Low	Median	High	-	Effective Tax Rate
Income	\$19.20	\$23.93	\$31.70		
Expense	\$10.89	\$13.04	\$16.41		
Expense Ratio	57%	54%	52%		
Cap Rate	7.59%	7.04%	6.70%		
Approximate Market Value Range	\$63	\$86	\$124		5.675%

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Apartment Buildings with More Than 10 Units Including Rental Buildings, Cooperatives and Condominiums Residential Unregulated					
Manhattan				Vacancy Rate	Bcat/Subcat
Pre-1973 Rental Elevator Buildings				5.76%	RU32
Pre-1973 Cooperative Elevator Buildings				5.76%	CU32
Pre-1973 Condominium Elevator Buildings				5.76%	EU32
Pre-1973 Condo-Coops/Condo-Rental Elevator Buildings				5.76%	DU32
	Low	Median	High	-	Effective Tax Rate
Income	\$31.93	\$43.42	\$53.35		
Expense	\$14.98	\$18.54	\$21.39		
Expense Ratio	47%	43%	40%		
Cap Rate	6.70%	6.70%	6.70%		
Approximate Market Value Range	\$137	\$201	\$258		5.675%

Outer-boroughs				Vacancy Rate	Bcat/Subcat
Pre-1973 Rental Elevator Buildings				5.38%	RU32
Pre-1973 Cooperative Elevator Buildings				5.38%	CU32
Pre-1973 Condominium Elevator Buildings				5.38%	EU32
Pre-1973 Condo-Coops/Condo-Rental Elevator Buildings				5.38%	DU32
	Low	Median	High	-	Effective Tax Rate
Income	\$15.76	\$18.77	\$22.90		
Expense	\$9.27	\$10.69	\$12.58		
Expense Ratio	59%	57%	55%		
Cap Rate	8.29%	7.66%	7.13%		
Approximate Market Value Range	\$46	\$61	\$81		5.675%

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Apartment Buildings with More Than 10 Units Including Rental Buildings, Cooperatives and Condominiums Residential Unregulated					
Manhattan				Vacancy Rate	Bcat/Subcat
Rental Walk-Ups				2.51%	RU31
Cooperative Walk-Ups				2.51%	CU31
Condominium Walk-Ups				2.51%	EU31
Condo-Coops/Condo-Rental Walk-Ups				2.51%	DU31
	Low	Median	High	-	Effective Tax Rate
Income	\$38.79	\$49.89	\$61.61		
Expense	\$17.15	\$20.41	\$23.64		
Expense Ratio	44%	41%	38%		
Cap Rate	6.70%	6.70%	6.70%		
Approximate Market Value Range	\$175	\$238	\$307		5.675%

Outer-boroughs				Vacancy Rate	Bcat/Subcat
Rental Walk-Ups				2.37%	RU31
Cooperative Walk-Ups				2.37%	CU31
Condominium Walk-Ups				2.37%	EU31
Condo-Coops/Condo-Rental Walk-Ups				2.37%	DU31
	Low	Median	High	-	Effective Tax Rate
Income	\$16.93	\$21.26	\$28.18		
Expense	\$9.82	\$11.84	\$14.90		
Expense Ratio	58%	56%	53%		
Cap Rate	8.01%	7.31%	6.76%		
Approximate Market Value Range	\$52	\$73	\$107		5.675%

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

**Apartment Buildings with More Than 10 Units
Including Rental Buildings, Cooperatives and Condominiums
Residential Regulated**

Manhattan				Vacancy Rate	Bcat/Subcat
Post-1973 Rental Elevator Buildings				6.77%	RR33
Post-1973 Cooperative Elevator Buildings				6.77%	CR33
	Low	Median	High	-	Effective Tax Rate
Income	\$25.82	\$39.73	\$49.91		
Expense	\$12.92	\$17.43	\$20.42		
Expense Ratio	50%	44%	41%		
Cap Rate	6.90%	6.70%	6.70%		
Approximate Market Value Range	\$103	\$180	\$238		5.675%

Outer-boroughs				Vacancy Rate	Bcat/Subcat
Post-1973 Rental Elevator Buildings				4.00%	RR33
Post-1973 Cooperative Elevator Buildings				4.00%	CR33
	Low	Median	High	-	Effective Tax Rate
Income	\$15.47	\$21.21	\$28.65		
Expense	\$9.13	\$11.81	\$15.11		
Expense Ratio	59%	56%	53%		
Cap Rate	8.37%	7.31%	6.74%		
Approximate Market Value Range	\$45	\$72	\$109		5.675%

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Apartment Buildings with More Than 10 Units Including Rental Buildings, Cooperatives and Condominiums Residential Regulated					
Manhattan				Vacancy Rate	Bcat/Subcat
Pre-1973 Rental Elevator Buildings				3.06%	RR32
Pre-1973 Cooperative Elevator Buildings				3.06%	CR32
	Low	Median	High	-	Effective Tax Rate
Income	\$18.33	\$23.05	\$33.23		
Expense	\$10.19	\$11.94	\$15.40		
Expense Ratio	56%	52%	46%		
Cap Rate	7.74%	7.12%	6.70%		
Approximate Market Value Range	\$61	\$87	\$144		5.675%

Outer-boroughs				Vacancy Rate	Bcat/Subcat
Pre-1973 Rental Elevator Buildings				2.65%	RR32
Pre-1973 Cooperative Elevator Buildings				2.65%	CR32
	Low	Median	High	-	Effective Tax Rate
Income	\$13.55	\$15.91	\$19.05		
Expense	\$8.19	\$9.34	\$10.82		
Expense Ratio	60%	59%	57%		
Cap Rate	8.99%	8.26%	7.62%		
Approximate Market Value Range	\$37	\$47	\$62		5.675%

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

**Apartment Buildings with More Than 10 Units
Including Rental Buildings, Cooperatives and Condominiums
Residential Regulated**

Manhattan				Vacancy Rate	Bcat/Subcat
Rental Walk-Ups				4.71%	RR31
Cooperative Walk-Ups				4.71%	CR31
	Low	Median	High	-	Effective Tax Rate
Income	\$20.07	\$28.39	\$42.82		
Expense	\$10.85	\$13.80	\$18.36		
Expense Ratio	54%	49%	43%		
Cap Rate	7.46%	6.75%	6.70%		
Approximate Market Value Range	\$70	\$117	\$198		5.675%

Outer-boroughs				Vacancy Rate	Bcat/Subcat
Rental Walk-Ups				3.98%	RR31
Cooperative Walk-Ups				3.98%	CR31
	Low	Median	High	-	Effective Tax Rate
Income	\$14.38	\$17.11	\$21.09		
Expense	\$8.60	\$9.91	\$11.76		
Expense Ratio	60%	58%	56%		
Cap Rate	8.70%	7.98%	7.33%		
Approximate Market Value Range	\$40	\$53	\$72		5.675%

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Hotel Guidelines

LUXURY / SUPER LUXURY					
Rooms Less than	106	Rooms Between	106-378	Rooms Greater than	378
Typical Total Income per Room Range	\$129,558 - \$293,046	Typical Total Income per Room Range	\$105,153 - \$194,793	Typical Total Income per Room Range	\$113,688 - \$158,636
Expense Ratio	56%-75%	Expense Ratio	62% - 77%	Expense Ratio	64% - 79%
Minimum Occupancy Rate	76%	Minimum Occupancy Rate	77%	Minimum Occupancy Rate	83%
Base Cap Rate	9.11%	Base Cap Rate	9.37%	Base Cap Rate	9.25%

Class 1					
Rooms Less than	94	Rooms Between	94 - 300	Rooms Greater than	300
Typical Total Income per Room Range	\$82,532 - \$174,770	Typical Total Income per Room Range	\$79,405 - \$104,821	Typical Total Income per Room Range	\$66,920 - \$104,305
Expense Ratio	54% - 72%	Expense Ratio	53% - 72%	Expense Ratio	55% - 74%
Minimum Occupancy Rate	66%	Minimum Occupancy Rate	78%	Minimum Occupancy Rate	84%
Base Cap Rate	10.72%	Base Cap Rate	10.64%	Base Cap Rate	10.45%

Hotel Guidelines

Class 2					
Rooms Less than	81	Rooms Between	81 - 220	Rooms Greater than	220
Typical Total Income per Room Range	\$51,199 - \$85,731	Typical Total Income per Room Range	\$56,960 - \$78,774	Typical Total Income per Room Range	\$61,732 - \$78,341
Expense Ratio	51% - 65%	Expense Ratio	49% - 66%	Expense Ratio	51% - 69%
Minimum Occupancy Rate	80%	Minimum Occupancy Rate	80%	Minimum Occupancy Rate	82%
Base Cap Rate	10.86%	Base Cap Rate	10.75%	Base Cap Rate	10.54%

Class 3					
Rooms Less than	45	Rooms Between	45 - 105	Rooms Greater than	105
Typical Total Income per Room Range	\$38,880 - \$59,293	Typical Total Income per Room Range	\$33,667 - \$50,083	Typical Total Income per Room Range	\$39,399 - \$58,295
Expense Ratio	48% - 64%	Expense Ratio	47% - 63%	Expense Ratio	50% - 67%
Minimum Occupancy Rate	74%	Minimum Occupancy Rate	77%	Minimum Occupancy Rate	79%
Base Cap Rate	11.47%	Base Cap Rate	11.36%	Base Cap Rate	11.18%

Hotel Guidelines

Class 4					
Rooms Less than	32	Rooms Between	32 - 69	Rooms Greater than	69
Typical Total Income per Room Range	\$21,293 - \$43,872	Typical Total Income per Room Range	\$23,330 - \$38,121	Typical Total Income per Room Range	\$21,906 - \$37,837
Expense Ratio	39% - 61%	Expense Ratio	42% - 63%	Expense Ratio	41% - 58%
Minimum Occupancy Rate	51%	Minimum Occupancy Rate	63%	Minimum Occupancy Rate	62%
Base Cap Rate	11.60%	Base Cap Rate	11.50%	Base Cap Rate	11.44%

Secondary					
Hotel Class	Apartment	Hotel Class	Dormitory	Hotel Class	HOSTEL, SRO, WELFARE
Typical Total Income per Room Range	\$19,483 - \$30,441	Typical Total Income per Room Range	\$13,089 - \$35,525	Typical Total Income per Room Range	\$9,791 - \$20,590
Expense Ratio	30% - 54%	Expense Ratio	20% - 46%	Expense Ratio	31% - 59%
Minimum Occupancy Rate	66%	Minimum Occupancy Rate	76%	Minimum Occupancy Rate	67%
Base Cap Rate	11.07%	Base Cap Rate	10.99%	Base Cap Rate	11.13%

Tax Class 4 Income and Expense Trends by Property Types

Guidelines Category	Median Income Trend Factor	Median Expense Trend Factor
Citywide Garages	2.78%	4.54%
Citywide Lofts	4.48%	3.42%
Factories/Warehouses/Storage		
-Manhattan	3.05%	4.46%
-Bronx	4.80%	2.97%
-Brooklyn	4.41%	3.96%
-Queens	4.12%	5.53%
-Staten Island	2.61%	4.98%
Retail		
-Manhattan South of 125th St. and Downtown Brooklyn	1.87%	1.55%
-Manhattan North of 125th St.	2.98%	1.85%
-Bronx	2.29%	2.48%
-Brooklyn (Exclude Downtown Brooklyn)	2.41%	3.95%
-Queen	2.47%	2.83%
-Staten Island	1.96%	2.12%
Office		
-Manhattan Class A/B/T and Downtown Brooklyn Office Class A	3.63%	2.14%
-Manhattan Non Class A/B/T South of 110th St.	4.30%	2.09%
-Manhattan Non Class A/B/T North of 110th St.	4.23%	1.36%
-Bronx	2.78%	2.54%
-Brooklyn (Exclude Downtown Brooklyn Class A)	2.70%	1.94%
-Queens	2.41%	2.30%
-Staten Island	0.66%	2.06%

Tax Class 2 Income and Expense Trends by Property Types

Guidelines Category		Median Income Trend Factor	Median Expense Trend factor
Outerborough	Regulated Walk Up Buildings	3.02%	1.51%
	Regulated Pre-73 Elevator buildings	2.97%	1.53%
	Regulated Post-73 Elevator Buildings	3.15%	2.62%
	Unregulated Walk Up Buildings	3.24%	2.29%
	Unregulated Pre-73 Elevator Buildings	3.04%	1.39%
	Unregulated Post-73 Elevator Buildings	3.11%	1.93%
Manhattan	Regulated Walk Up Buildings	3.66%	2.22%
	Regulated Pre-73 Elevator buildings	4.49%	3.56%
	Regulated Post-73 Elevator Buildings	2.94%	3.45%
	Unregulated Walk Up Buildings	2.80%	2.31%
	Unregulated Pre-73 Elevator Buildings	2.75%	2.32%
	Unregulated Post-73 Elevator Buildings	2.50%	3.73%

Manhattan – Class 2ABC

Guidelines for Apartment Buildings with less than 11 units Including Cooperatives and Condominiums Approximate Market Value by Buiding Category (BCAT)

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		10.64	14.96	21.33	28.44
Income					
Low	\$ 37.32	\$ 397	\$ 558	\$ 796	\$ 1,061
Median	\$ 44.48	\$ 473	\$ 665	\$ 949	\$ 1,265
High	\$ 52.55	\$ 559	\$ 786	\$ 1,121	\$ 1,495

RX01 includes neighborhoods: ALPHABET CITY, CHELSEA, CIVIC CENTER, CLINTON, EAST VILLAGE, FASHION, FINANCIAL, FLATIRON, JAVITS CENTER, KIPS BAY, LITTLE ITALY, LOWER EAST SIDE, MIDTOWN CBD, MIDTOWN EAST, MIDTOWN WEST, MURRAY HILL, SOHO, TRIBECA, UPPER EAST SIDE (59-79), UPPER EAST SIDE (79-96), UPPER WEST SIDE (59-79), UPPER WEST SIDE (79-96), UPPER WEST SIDE (96-116).

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		5.12	8.38	10.42	11.83
Income					
Low	\$ 18.84	\$ 96	\$ 158	\$ 196	\$ 223
Median	\$ 21.90	\$ 112	\$ 184	\$ 228	\$ 259
High	\$ 25.69	\$ 131	\$ 215	\$ 268	\$ 304

RX02 includes neighborhoods: CHINATOWN, HARLEM-CENTRAL, HARLEM-EAST, HARLEM-UPPER, HARLEM-WEST, INWOOD, MANHATTAN VALLEY, MORNINGSIDE HEIGHTS, SOUTHBRIDGE, UPPER EAST SIDE (96-110), WASHINGTON HEIGHTS LOWER, WASHINGTON HEIGHTS UPPER.

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		12.49	15.94	21.84	27.61
Income					
Low	\$ 51.85	\$ 648	\$ 826	\$ 1,132	\$ 1,431
Median	\$ 66.87	\$ 835	\$ 1,066	\$ 1,460	\$ 1,846
High	\$ 80.13	\$ 1,001	\$ 1,277	\$ 1,750	\$ 2,212

RX03 includes neighborhoods: GRAMERCY, GREENWICH VILLAGE-CENTRAL, GREENWICH VILLAGE-WEST.

Income = Gross Income per sq.ft.

GIM = Gross Income Multiplier

Manhattan – Class 2ABC

Guidelines for Apartment Buildings with less than 11 units Including Cooperatives and Condominiums Approximate Market Value by Building Category (BCAT)

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		10.14	14.02	19.97	26.28
Low	\$ 38.66	\$ 392	\$ 542	\$ 772	\$ 1,016
Median	\$ 46.55	\$ 472	\$ 652	\$ 930	\$ 1,223
High	\$ 57.25	\$ 580	\$ 802	\$ 1,143	\$ 1,505

CX01 includes neighborhoods: ALPHABET CITY, CHELSEA, CIVIC CENTER, CLINTON, EAST VILLAGE, FASHION, FINANCIAL, FLATIRON, GRAMERCY, GREENWICH VILLAGE-CENTRAL, GREENWICH VILLAGE-WEST, JAVITS CENTER, KIPS BAY, LITTLE ITALY, LOWER EAST SIDE, MIDTOWN CBD, MIDTOWN EAST, MIDTOWN WEST, MURRAY HILL, SOHO, SOUTHBRIDGE, TRIBECA, UPPER EAST SIDE (59-79), UPPER EAST SIDE (79-96), UPPER WEST SIDE (59-79), UPPER WEST SIDE (79-96).

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		5.43	8.77	10.90	12.53
Low	\$ 19.00	\$ 103	\$ 167	\$ 207	\$ 238
Median	\$ 22.27	\$ 121	\$ 195	\$ 243	\$ 279
High	\$ 26.43	\$ 144	\$ 232	\$ 288	\$ 331

CX02 includes neighborhoods: CHINATOWN, HARLEM-CENTRAL, HARLEM-EAST, HARLEM-UPPER, HARLEM-WEST, INWOOD, MANHATTAN VALLEY, MORNINGSIDE HEIGHTS, UPPER EAST SIDE (96-110), UPPER WEST SIDE (96-116), WASHINGTON HEIGHTS LOWER, WASHINGTON HEIGHTS UPPER.

Income = Gross Income per sq.ft.

GIM = Gross Income Multiplier

Bronx – Class 2ABC

Guidelines for Apartment Buildings with less than 11 units Including Cooperatives and Condominiums Approximate Market Value by Building Category (BCAT)

Income \ GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		7.08	10.14	11.54	13.35
Low	\$ 15.49	\$ 110	\$ 157	\$ 179	\$ 207
Median	\$ 17.70	\$ 125	\$ 179	\$ 204	\$ 236
High	\$ 20.22	\$ 143	\$ 205	\$ 233	\$ 270

RX04 includes neighborhoods: BATHGATE, BAYCHESTER, BEDFORD PARK/NORWOOD, BELMONT, BRONX PARK, BRONXDALE, CASTLE HILL/UNIONPORT, CITY ISLAND, CITY ISLAND-PELHAM STRIP, CO-OP CITY, COUNTRY CLUB, CROTONA PARK, EAST RIVER, EAST TREMONT, FIELDSTON, FORDHAM, HIGHBRIDGE/MORRIS HEIGHTS, HUNTS POINT, KINGSBRIDGE HTS/UNIV HTS, KINGSBRIDGE/JEROME PARK, MELROSE/CONCOURSE, MORRIS PARK/VAN NEST, MORRISANIA/LONGWOOD, MOTT HAVEN/PORT MORRIS, MOUNT HOPE/MOUNT EDEN, PARKCHESTER, PELHAM BAY, PELHAM GARDENS, PELHAM PARKWAY NORTH, PELHAM PARKWAY SOUTH, RIVERDALE, SCHUYLerville/PELHAM BAY, SOUNDVIEW, THROGS NECK, VAN CORTLANDT PARK, WAKEFIELD, WESTCHESTER, WILLIAMSBRIDGE, WOODLAWN.

Income \ GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		6.39	8.90	10.12	11.72
Low	\$ 15.53	\$ 99	\$ 138	\$ 157	\$ 182
Median	\$ 17.72	\$ 113	\$ 158	\$ 179	\$ 208
High	\$ 20.24	\$ 129	\$ 180	\$ 205	\$ 237

CX03 includes neighborhoods: BATHGATE, BAYCHESTER, BEDFORD PARK/NORWOOD, BELMONT, BRONX PARK, BRONXDALE, CASTLE HILL/UNIONPORT, CITY ISLAND, CITY ISLAND-PELHAM STRIP, CO-OP CITY, COUNTRY CLUB, CROTONA PARK, EAST RIVER, EAST TREMONT, FIELDSTON, FORDHAM, HIGHBRIDGE/MORRIS HEIGHTS, HUNTS POINT, KINGSBRIDGE HTS/UNIV HTS, KINGSBRIDGE/JEROME PARK, MELROSE/CONCOURSE, MORRIS PARK/VAN NEST, MORRISANIA/LONGWOOD, MOTT HAVEN/PORT MORRIS, MOUNT HOPE/MOUNT EDEN, PARKCHESTER, PELHAM BAY, PELHAM GARDENS, PELHAM PARKWAY NORTH, PELHAM PARKWAY SOUTH, RIVERDALE, SCHUYLerville/PELHAM BAY, SOUNDVIEW, THROGS NECK, VAN CORTLANDT PARK, WAKEFIELD, WESTCHESTER, WILLIAMSBRIDGE, WOODLAWN.

Income = Gross Income per sq.ft.
GIM = Gross Income Multiplier

Brooklyn – Class 2ABC

Guidelines for Apartment Buildings with less than 11 units Including Cooperatives and Condominiums Approximate Market Value by Building Category (BCAT)

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		9.01	15.23	18.91	24.48
Income					
Low	\$ 30.41	\$ 274	\$ 463	\$ 575	\$ 744
Median	\$ 35.34	\$ 319	\$ 538	\$ 668	\$ 865
High	\$ 40.63	\$ 366	\$ 619	\$ 768	\$ 995

RX05 includes neighborhoods: BOERUM HILL, BROOKLYN HEIGHTS, CARROLL GARDENS, COBBLE HILL, COBBLE HILL-WEST, DOWNTOWN-FULTON MALL, FORT GREENE, PARK SLOPE, WINDSOR TERRACE.

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		7.86	13.00	16.79	24.69
Income					
Low	\$ 21.71	\$ 171	\$ 282	\$ 365	\$ 536
Median	\$ 25.11	\$ 197	\$ 326	\$ 422	\$ 620
High	\$ 29.47	\$ 232	\$ 383	\$ 495	\$ 728

RX07 includes neighborhoods: CLINTON HILL, DOWNTOWN-FULTON FERRY, DOWNTOWN-METROTECH, GOWANUS, GREENPOINT, MANHATTAN BEACH, NAVY YARD, OLD MILL BASIN, PARK SLOPE SOUTH, PROSPECT HEIGHTS, RED HOOK, WILLIAMSBURG-EAST, WILLIAMSBURG-NORTH, WILLIAMSBURG-SOUTH.

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		5.79	10.49	13.29	17.95
Income					
Low	\$ 15.78	\$ 91	\$ 166	\$ 210	\$ 283
Median	\$ 18.02	\$ 104	\$ 189	\$ 239	\$ 323
High	\$ 21.02	\$ 122	\$ 221	\$ 279	\$ 377

RX06 includes neighborhoods: BATH BEACH, BAY RIDGE, BEDFORD STUYVESANT, BENSONHURST, BERGEN BEACH, BOROUGH PARK, BRIGHTON BEACH, BROWNSVILLE, BUSH TERMINAL, BUSHWICK, CANARSIE, CONEY ISLAND, CROWN HEIGHTS, CYPRESS HILLS, DYKER HEIGHTS, EAST NEW YORK, FLATBUSH-CENTRAL, FLATBUSH-EAST, FLATBUSH-LEFFERTS GARDEN, FLATBUSH-NORTH, FLATLANDS, GRAVESEND, KENSINGTON, MADISON, MARINE PARK, MIDWOOD, OCEAN HILL, OCEAN PARKWAY-NORTH, OCEAN PARKWAY-SOUTH, SEAGATE, SHEEPSHEAD BAY, SUNSET PARK, WILLIAMSBURG-CENTRAL, WYCKOFF HEIGHTS.

Income = Gross Income per sq.ft.

GIM = Gross Income Multiplier

Brooklyn – Class 2ABC

Guidelines for Apartment Buildings with less than 11 units Including Cooperatives and Condominiums Approximate Market Value by Building Category (BCAT)

Income \ GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		7.64	13.14	16.38	22.22
Low	\$ 25.48	\$ 195	\$ 335	\$ 417	\$ 566
Median	\$ 31.43	\$ 240	\$ 413	\$ 515	\$ 698
High	\$ 37.99	\$ 290	\$ 499	\$ 622	\$ 844

CX04 includes neighborhoods: BOERUM HILL, BROOKLYN HEIGHTS, CARROLL GARDENS, CLINTON HILL, COBBLE HILL, COBBLE HILL-WEST, DOWNTOWN-FULTON FERRY, DOWNTOWN-FULTON MALL, FORT GREENE, GREENPOINT, MANHATTAN BEACH, OLD MILL BASIN, PARK SLOPE, PARK SLOPE SOUTH, PROSPECT HEIGHTS, WILLIAMSBURG-NORTH, WINDSOR TERRACE.

Income \ GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		5.38	9.83	12.59	17.89
Low	\$ 16.03	\$ 86	\$ 158	\$ 202	\$ 287
Median	\$ 18.45	\$ 99	\$ 181	\$ 232	\$ 330
High	\$ 21.72	\$ 117	\$ 213	\$ 273	\$ 388

CX05 includes neighborhoods: BATH BEACH, BAY RIDGE, BEDFORD STUYVESANT, BENSONHURST, BERGEN BEACH, BOROUGH PARK, BRIGHTON BEACH, BROWNSVILLE, BUSH TERMINAL, BUSHWICK, CANARSIE, CONEY ISLAND, CROWN HEIGHTS, CYPRESS HILLS, DOWNTOWN-METROTECH, DYKER HEIGHTS, EAST NEW YORK, FLATBUSH-CENTRAL, FLATBUSH-EAST, FLATBUSH-LEFFERTS GARDEN, FLATBUSH-NORTH, FLATLANDS, GOWANUS, GRAVESEND, KENSINGTON, MADISON, MARINE PARK, MIDWOOD, NAVY YARD, OCEAN HILL, OCEAN PARKWAY-NORTH, OCEAN PARKWAY-SOUTH, RED HOOK, SEAGATE, SHEEPSHEAD BAY, SUNSET PARK, WILLIAMSBURG-CENTRAL, WILLIAMSBURG-EAST, WILLIAMSBURG-SOUTH, WYCKOFF HEIGHTS.

Income = Gross Income per sq.ft.

GIM = Gross Income Multiplier

Queens – Class 2ABC

Guidelines for Apartment Buildings with less than 11 units Including Cooperatives and Condominiums Approximate Market Value by Building Category (BCAT)

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		6.28	9.95	11.81	16.35
Income					
Low	\$ 18.90	\$ 119	\$ 188	\$ 223	\$ 309
Median	\$ 21.79	\$ 137	\$ 217	\$ 257	\$ 356
High	\$ 24.68	\$ 155	\$ 246	\$ 291	\$ 404

RX08 includes neighborhoods: AIRPORT LA GUARDIA, ASTORIA, BAYSIDE, BEECHURST, BELLEROSE, BRIARWOOD, CAMBRIA HEIGHTS, CORONA, ELMHURST, FLORAL PARK, FLUSHING MEADOW PARK, FLUSHING-NORTH, FOREST HILLS, HILLCREST, HOWARD BEACH, JACKSON HEIGHTS, JAMAICA, JAMAICA HILLS, LONG ISLAND CITY, MIDDLE VILLAGE, OZONE PARK, QUEENS VILLAGE, REGO PARK, ROSEDALE, SO. JAMAICA-BAISLEY PARK, SOUTH JAMAICA, SOUTH OZONE PARK, SUNNYSIDE, WHITESTONE, WOODSIDE.

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		4.39	9.29	10.51	11.37
Income					
Low	\$ 14.62	\$ 64	\$ 136	\$ 154	\$ 166
Median	\$ 16.68	\$ 73	\$ 155	\$ 175	\$ 190
High	\$ 19.09	\$ 84	\$ 177	\$ 201	\$ 217

RX09 includes neighborhoods: ARVERNE, BELLE HARBOR, COLLEGE POINT, DOUGLASTON, EAST ELMHURST, FAR ROCKAWAY, FLUSHING-SOUTH, GLENDALE, HAMMELS, HOLLIS, HOLLISWOOD, JAMAICA ESTATES, KEW GARDENS, LAURELTON, LITTLE NECK, MASPETH, RICHMOND HILL, RIDGEWOOD, ROCKAWAY PARK, SPRINGFIELD GARDENS, ST. ALBANS, WOODHAVEN.

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		5.59	9.79	11.42	15.30
Income					
Low	\$ 16.72	\$ 93	\$ 164	\$ 191	\$ 256
Median	\$ 19.90	\$ 111	\$ 195	\$ 227	\$ 304
High	\$ 23.31	\$ 130	\$ 228	\$ 266	\$ 357

CX06 includes neighborhoods: AIRPORT LA GUARDIA, ARVERNE, ASTORIA, BAYSIDE, BEECHURST, BELLE HARBOR, BELLEROSE, BRIARWOOD, CAMBRIA HEIGHTS, COLLEGE POINT, CORONA, DOUGLASTON, EAST ELMHURST, ELMHURST, FAR ROCKAWAY, FLORAL PARK, FLUSHING MEADOW PARK, FLUSHING-NORTH, FLUSHING-SOUTH, FOREST HILLS, GLENDALE, HAMMELS, HILLCREST, HOLLIS, HOLLISWOOD, HOWARD BEACH, JACKSON HEIGHTS, JAMAICA, JAMAICA ESTATES, JAMAICA HILLS, KEW GARDENS, LAURELTON, LITTLE NECK, LONG ISLAND CITY, MASPETH, MIDDLE VILLAGE, OZONE PARK, QUEENS VILLAGE, REGO PARK, RICHMOND HILL, RIDGEWOOD, ROCKAWAY PARK, ROSEDALE, SO. JAMAICA-BAISLEY PARK, SOUTH JAMAICA, SOUTH OZONE PARK, SPRINGFIELD GARDENS, ST. ALBANS, SUNNYSIDE, WHITESTONE, WOODHAVEN, WOODSIDE.

Income = Gross Income per sq.ft.
GIM = Gross Income Multiplier

Staten Island – Class 2ABC

Guidelines for Apartment Buildings with less than 11 units Including Cooperatives and Condominiums

Approximate Market Value by Buiding Category (BCAT) table

Income \ GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		6.05	10.34	12.54	15.53
Low	\$ 12.08	\$ 73	\$ 125	\$ 151	\$ 188
Median	\$ 15.12	\$ 92	\$ 156	\$ 190	\$ 235
High	\$ 19.15	\$ 116	\$ 198	\$ 240	\$ 297

RX10 includes neighborhoods: ANNADALE, ARDEN HEIGHTS, ARROCHAR, ARROCHAR-SHORE ACRES, BLOOMFIELD, BULLS HEAD, CASTLETON CORNERS, CLOVE LAKES, CONCORD, CONCORD-FOX HILLS, DONGAN HILLS, DONGAN HILLS-COLONY, DONGAN HILLS-OLD TOWN, ELTINGVILLE, EMERSON HILL, FRESH KILLS, GRANT CITY, GRASMERE, GREAT KILLS, GREAT KILLS-BAY TERRACE, GRYMES HILL, HUGUENOT, LA TOURETTE PARK, LIVINGSTON, MANOR HEIGHTS, MARINERS HARBOR, MIDLAND BEACH, NEW BRIGHTON, NEW BRIGHTON-ST. GEORGE, NEW DORP, NEW DORP-BEACH, NEW DORP-HEIGHTS, NEW SPRINGVILLE, OAKWOOD, OAKWOOD-BEACH, PLEASANT PLAINS, PORT IVORY, PORT RICHMOND, PRINCES BAY, RICHMONDTOWN, RICHMONDTOWN-LIGHTS HILL, ROSEBANK, ROSSVILLE, ROSSVILLE-CHARLESTON, ROSSVILLE-PORT MOBIL, ROSSVILLE-RICHMOND VALLEY, SILVER LAKE, SOUTH BEACH, STAPLETON, STAPLETON-CLIFTON, SUNNYSIDE, TODT HILL, TOMPKINSVILLE, TOTTENVILLE, TRAVIS, WEST NEW BRIGHTON, WESTERLEIGH, WILLOWBROOK, WILLOWBROOK-SEAVIEW, WOODROW.

Income \ GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		5.08	8.55	10.01	12.90
Low	\$ 12.07	\$ 61	\$ 103	\$ 121	\$ 156
Median	\$ 15.62	\$ 79	\$ 134	\$ 156	\$ 202
High	\$ 19.39	\$ 98	\$ 166	\$ 194	\$ 250

CX07 includes neighborhoods: ANNADALE, ARDEN HEIGHTS, ARROCHAR, ARROCHAR-SHORE ACRES, BLOOMFIELD, BULLS HEAD, CASTLETON CORNERS, CLOVE LAKES, CONCORD, CONCORD-FOX HILLS, DONGAN HILLS, DONGAN HILLS-COLONY, DONGAN HILLS-OLD TOWN, ELTINGVILLE, EMERSON HILL, FRESH KILLS, GRANT CITY, GRASMERE, GREAT KILLS, GREAT KILLS-BAY TERRACE, GRYMES HILL, HUGUENOT, LA TOURETTE PARK, LIVINGSTON, MANOR HEIGHTS, MARINERS HARBOR, MIDLAND BEACH, NEW BRIGHTON, NEW BRIGHTON-ST. GEORGE, NEW DORP, NEW DORP-BEACH, NEW DORP-HEIGHTS, NEW SPRINGVILLE, OAKWOOD, OAKWOOD-BEACH, PLEASANT PLAINS, PORT IVORY, PORT RICHMOND, PRINCES BAY, RICHMONDTOWN, RICHMONDTOWN-LIGHTS HILL, ROSEBANK, ROSSVILLE, ROSSVILLE-CHARLESTON, ROSSVILLE-PORT MOBIL, ROSSVILLE-RICHMOND VALLEY, SILVER LAKE, SOUTH BEACH, STAPLETON, STAPLETON-CLIFTON, SUNNYSIDE, TODT HILL, TOMPKINSVILLE, TOTTENVILLE, TRAVIS, WEST NEW BRIGHTON, WESTERLEIGH, WILLOWBROOK, WILLOWBROOK-SEAVIEW, WOODROW.

Income = Gross Income per sq.ft.

GIM = Gross Income Multiplier

Class 2ABC BCAT Definitions

Apartment Buildings with less than 11 units - Residential Only

BORO	BCAT	NEIGHBOR
Manhattan	RX01	ALPHABET CITY, CHELSEA, CIVIC CENTER, CLINTON, EAST VILLAGE, FASHION, FINANCIAL, FLATIRON, JAVITS CENTER, KIPS BAY, LITTLE ITALY, LOWER EAST SIDE, MIDTOWN CBD, MIDTOWN EAST, MIDTOWN WEST, MURRAY HILL, SOHO, TRIBECA, UPPER EAST SIDE (59-79), UPPER EAST SIDE (79-96), UPPER WEST SIDE (59-79), UPPER WEST SIDE (79-96), UPPER WEST SIDE (96-116)
Manhattan	RX02	CHINATOWN, HARLEM-CENTRAL, HARLEM-EAST, HARLEM-UPPER, HARLEM-WEST, INWOOD, MANHATTAN VALLEY, MORNINGSIDE HEIGHTS, SOUTHBRIDGE, UPPER EAST SIDE (96-110), WASHINGTON HEIGHTS LOWER, WASHINGTON HEIGHTS UPPER
Manhattan	RX03	GRAMERCY, GREENWICH VILLAGE-CENTRAL, GREENWICH VILLAGE-WEST
Bronx	RX04	BATHGATE, BAYCHESTER, BEDFORD PARK/NORWOOD, BELMONT, BRONX PARK, BRONXDALE, CASTLE HILL/UNIONPORT, CITY ISLAND, CITY ISLAND-PELHAM STRIP, CO-OP CITY, COUNTRY CLUB, CROTONA PARK, EAST RIVER, EAST TREMONT, FIELDSTON, FORDHAM, HIGHBRIDGE/MORRIS HEIGHTS, HUNTS POINT, KINGSBRIDGE HTS/UNIV HTS, KINGSBRIDGE/JEROME PARK, MELROSE/CONCOURSE, MORRIS PARK/VAN NEST, MORRISANIA/LONGWOOD, MOTT HAVEN/PORT MORRIS, MOUNT HOPE/MOUNT EDEN, PARKCHESTER, PELHAM BAY, PELHAM GARDENS, PELHAM PARKWAY NORTH, PELHAM PARKWAY SOUTH, RIVERDALE, SCHUYLerville/PELHAM BAY, SOUNDVIEW, THROGS NECK, VAN CORTLANDT PARK, WAKEFIELD, WESTCHESTER, WILLIAMSBRIDGE,
Brooklyn	RX05	BOERUM HILL, BROOKLYN HEIGHTS, CARROLL GARDENS, COBBLE HILL, COBBLE HILL-WEST, DOWNTOWN-FULTON MALL, FORT GREENE, PARK SLOPE, WINDSOR TERRACE
Brooklyn	RX06	BATH BEACH, BAY RIDGE, BEDFORD STUYVESANT, BENSONHURST, BERGEN BEACH, BOROUGH PARK, BRIGHTON BEACH, BROWNSVILLE, BUSH TERMINAL, BUSHWICK, CANARSIE, CONEY ISLAND, CROWN HEIGHTS, CYPRESS HILLS, DYKER HEIGHTS, EAST NEW YORK, FLATBUSH-CENTRAL, FLATBUSH-EAST, FLATBUSH-LEFFERTS GARDEN, FLATBUSH-NORTH, FLATLANDS, GRAVESEND, KENSINGTON, MADISON, MARINE PARK, MIDWOOD, OCEAN HILL, OCEAN PARKWAY-NORTH, OCEAN PARKWAY-SOUTH, SEAGATE, SHEEPSHEAD BAY, SUNSET PARK, WILLIAMSBURG-CENTRAL, WYCKOFF HEIGHTS
Brooklyn	RX07	CLINTON HILL, DOWNTOWN-FULTON FERRY, DOWNTOWN-METROTECH, GOWANUS, GREENPOINT, MANHATTAN BEACH, NAVY YARD, OLD MILL BASIN, PARK SLOPE SOUTH, PROSPECT HEIGHTS, RED HOOK, WILLIAMSBURG-EAST, WILLIAMSBURG-NORTH, WILLIAMSBURG-SOUTH
Queens	RX08	AIRPORT LA GUARDIA, ASTORIA, BAYSIDE, BEECHURST, BELLEROSE, BRIARWOOD, CAMBRIA HEIGHTS, CORONA, ELMHURST, FLORAL PARK, FLUSHING MEADOW PARK, FLUSHING-NORTH, FOREST HILLS, HILLCREST, HOWARD BEACH, JACKSON HEIGHTS, JAMAICA, JAMAICA HILLS, LONG ISLAND CITY, MIDDLE VILLAGE, OZONE PARK, QUEENS VILLAGE, REGO PARK, ROSEDALE, SO. JAMAICA-BAISLEY PARK, SOUTH JAMAICA, SOUTH OZONE PARK, SUNNYSIDE,
Queens	RX09	ARVERNE, BELLE HARBOR, COLLEGE POINT, DOUGLSTON, EAST ELMHURST, FAR ROCKAWAY, FLUSHING-SOUTH, GLENDALE, HAMMELS, HOLLIS, HOLLISWOOD, JAMAICA ESTATES, KEW GARDENS, LAURELTON, LITTLE NECK, MASPETH, RICHMOND HILL, RIDGEWOOD, ROCKAWAY PARK, SPRINGFIELD GARDENS, ST. ALBANS, WOODHAVEN
Staten Island	RX10	ANNADALE, ARDEN HEIGHTS, ARROCHAR, ARROCHAR-SHORE ACRES, BLOOMFIELD, BULLS HEAD, CASTLETON CORNERS, CLOVE LAKES, CONCORD, CONCORD-FOX HILLS, DONGAN HILLS, DONGAN HILLS-COLONY, DONGAN HILLS-OLD TOWN, ELTINGVILLE, EMERSON HILL, FRESH KILLS, GRANT CITY, GRASMERE, GREAT KILLS, GREAT KILLS-BAY TERRACE, GRYMES HILL, HUGUENOT, LA TOURETTE PARK, LIVINGSTON, MANOR HEIGHTS, MARINERS HARBOR, MIDLAND BEACH, NEW BRIGHTON, NEW BRIGHTON-ST. GEORGE, NEW DORP, NEW DORP-BEACH, NEW DORP-HEIGHTS, NEW SPRINGVILLE, OAKWOOD, OAKWOOD-BEACH, PLEASANT PLAINS, PORT IVORY, PORT RICHMOND, PRINCES BAY, RICHMONDTOWN, RICHMONDTOWN-LIGHTS HILL, ROSEBANK, ROSSVILLE, ROSSVILLE-CHARLESTON, ROSSVILLE-PORT MOBIL, ROSSVILLE-RICHMOND VALLEY, SILVER LAKE, SOUTH BEACH, STAPLETON, STAPLETON-CLIFTON, SUNNYSIDE, TODT HILL, TOMPKINSVILLE, TOTTENVILLE, TRAVIS, WEST NEW BRIGHTON, WESTERLEIGH, WILLOWBROOK, WILLOWBROOK-SEAVIEW, WOODROW

Class 2ABC BCAT Definitions

Apartment Buildings with less than 11 units - Mixed Use

BORO	BCAT	NEIGHBOR
Manhattan	CX01	ALPHABET CITY, CHELSEA, CIVIC CENTER, CLINTON, EAST VILLAGE, FASHION, FINANCIAL, FLATIRON, GRAMERCY, GREENWICH VILLAGE-CENTRAL, GREENWICH VILLAGE-WEST, JAVITS CENTER, KIPS BAY, LITTLE ITALY, LOWER EAST SIDE, MIDTOWN CBD, MIDTOWN EAST, MIDTOWN WEST, MURRAY HILL, SOHO, SOUTHBRIDGE, TRIBECA, UPPER EAST SIDE (59-79), UPPER EAST SIDE (79-96), UPPER WEST SIDE (59-79), UPPER WEST SIDE (79-96)
Manhattan	CX02	CHINATOWN, HARLEM-CENTRAL, HARLEM-EAST, HARLEM-UPPER, HARLEM-WEST, INWOOD, MANHATTAN VALLEY, MORNINGSIDE HEIGHTS, UPPER EAST SIDE (96-110), UPPER WEST SIDE (96-116), WASHINGTON HEIGHTS LOWER, WASHINGTON HEIGHTS UPPER
Bronx	CX03	BATHGATE, BAYCHESTER, BEDFORD PARK/NORWOOD, BELMONT, BRONX PARK, BRONXDALE, CASTLE HILL/UNIONPORT, CITY ISLAND, CITY ISLAND-PELHAM STRIP, CO-OP CITY, COUNTRY CLUB, CROTONA PARK, EAST RIVER, EAST TREMONT, FIELDSTON, FORDHAM, HIGHBRIDGE/MORRIS HEIGHTS, HUNTS POINT, KINGSBRIDGE HTS/UNIV HTS, KINGSBRIDGE/JEROME PARK, MELROSE/CONCOURSE, MORRIS PARK/VAN NEST, MORRISANIA/LONGWOOD, MOTT HAVEN/PORT MORRIS, MOUNT HOPE/MOUNT EDEN, PARKCHESTER, PELHAM BAY, PELHAM GARDENS, PELHAM PARKWAY NORTH, PELHAM PARKWAY SOUTH, RIVERDALE, SCHUYLerville/PELHAM BAY, SOUNDVIEW, THROGS NECK, VAN CORTLANDT PARK, WAKEFIELD, WESTCHESTER, WILLIAMSBRIDGE,
Brooklyn	CX04	BOERUM HILL, BROOKLYN HEIGHTS, CARROLL GARDENS, CLINTON HILL, COBBLE HILL, COBBLE HILL-WEST, DOWNTOWN-FULTON FERRY, DOWNTOWN-FULTON MALL, FORT GREENE, GREENPOINT, MANHATTAN BEACH, OLD MILL BASIN, PARK SLOPE, PARK SLOPE SOUTH, PROSPECT HEIGHTS, WILLIAMSBURG-NORTH, WINDSOR TERRACE
Brooklyn	CX05	BATH BEACH, BAY RIDGE, BEDFORD STUYVESANT, BENSONHURST, BERGEN BEACH, BOROUGH PARK, BRIGHTON BEACH, BROWNSVILLE, BUSH TERMINAL, BUSHWICK, CANARSIE, CONEY ISLAND, CROWN HEIGHTS, CYPRESS HILLS, DOWNTOWN-METROTECH, DYKER HEIGHTS, EAST NEW YORK, FLATBUSH-CENTRAL, FLATBUSH-EAST, FLATBUSH-LEFFERTS GARDEN, FLATBUSH-NORTH, FLATLANDS, GOWANUS, GRAVESEND, KENSINGTON, MADISON, MARINE PARK, MIDWOOD, NAVY YARD, OCEAN HILL, OCEAN PARKWAY-NORTH, OCEAN PARKWAY-SOUTH, RED HOOK, SEAGATE, SHEEPSHEAD BAY, SUNSET PARK, WILLIAMSBURG-CENTRAL, WILLIAMSBURG-EAST, WILLIAMSBURG-SOUTH, WYCKOFF HEIGHTS
Queens	CX06	AIRPORT LA GUARDIA, ARVERNE, ASTORIA, BAYSIDE, BEECHHURST, BELLE HARBOR, BELLEROSE, BRIARWOOD, CAMBRIA HEIGHTS, COLLEGE POINT, CORONA, DOUGLSTON, EAST ELMHURST, ELMHURST, FAR ROCKAWAY, FLORAL PARK, FLUSHING MEADOW PARK, FLUSHING-NORTH, FLUSHING-SOUTH, FOREST HILLS, GLENDALE, HAMMELS, HILLCREST, HOLLIS, HOLLISWOOD, HOWARD BEACH, JACKSON HEIGHTS, JAMAICA, JAMAICA ESTATES, JAMAICA HILLS, KEW GARDENS, LAURELTON, LITTLE NECK, LONG ISLAND CITY, MASPETH, MIDDLE VILLAGE, OZONE PARK, QUEENS VILLAGE, REGO PARK, RICHMOND HILL, RIDGEWOOD, ROCKAWAY PARK, ROSEDALE, SO. JAMAICA-BAISLEY PARK, SOUTH JAMAICA, SOUTH OZONE PARK, SPRINGFIELD GARDENS, ST. ALBANS, SUNNYSIDE, WHITESTONE, WOODHAVEN, WOODSIDE
Staten Island	CX07	ANNADALE, ARDEN HEIGHTS, ARROCHAR, ARROCHAR-SHORE ACRES, BLOOMFIELD, BULLS HEAD, CASTLETON CORNERS, CLOVE LAKES, CONCORD, CONCORD-FOX HILLS, DONGAN HILLS, DONGAN HILLS-COLONY, DONGAN HILLS-OLD TOWN, ELTINGVILLE, EMERSON HILL, FRESH KILLS, GRANT CITY, GRASMERE, GREAT KILLS, GREAT KILLS-BAY TERRACE, GRYMES HILL, HUGUENOT, LA TOURETTE PARK, LIVINGSTON, MANOR HEIGHTS, MARINERS HARBOR, MIDLAND BEACH, NEW BRIGHTON, NEW BRIGHTON-ST. GEORGE, NEW DORP, NEW DORP-BEACH, NEW DORP-HEIGHTS, NEW SPRINGVILLE, OAKWOOD, OAKWOOD-BEACH, PLEASANT PLAINS, PORT IVORY, PORT RICHMOND, PRINCES BAY, RICHMONDTOWN, RICHMONDTOWN-LIGHTS HILL, ROSEBANK, ROSSVILLE, ROSSVILLE-CHARLESTON, ROSSVILLE-PORT MOBIL, ROSSVILLE-RICHMOND VALLEY, SILVER LAKE, SOUTH BEACH, STAPLETON, STAPLETON-CLIFTON, SUNNYSIDE, TODT HILL, TOMPKINSVILLE, TOTTEVILLE, TRAVIS, WEST NEW BRIGHTON, WESTERLEIGH, WILLOWBROOK, WILLOWBROOK-SEAVIEW, WOODROW