

**FY' 2022 Guidelines for Properties Valued Based on the Income Approach,  
Including Office Buildings, Retail, and Residential Properties**

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**Special Thanks to Property Modeling and Research Group**

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<b>Trophy Office Buildings</b>					
<b>Midtown Trophy Buildings</b>					
	<b>Low</b>	<b>Median</b>	<b>High</b>	<b>Vacancy Rate</b>	<b>Effective Tax Rate</b>
Income	\$69.97	\$82.35	\$91.48		
Expense	\$31.65	\$36.13	\$39.35		
<b>Expense Ratio</b>	<b>45%</b>	<b>44%</b>	<b>43%</b>		
Cap Rate	7.51%	7.50%	7.50%		
Approximate Market Value Range	\$311	\$375	\$423	16.43%	4.812%
<b>Bcat/Subcat</b>					<b>0031</b>

<b>Downtown Trophy Buildings</b>					
	<b>Low</b>	<b>Median</b>	<b>High</b>	<b>Vacancy Rate</b>	<b>Effective Tax Rate</b>
Income	\$39.03	\$44.42	\$53.02		
Expense	\$19.70	\$21.88	\$25.27		
<b>Expense Ratio</b>	<b>50%</b>	<b>49%</b>	<b>48%</b>		
Cap Rate	8.70%	8.69%	8.68%		
Approximate Market Value Range	\$143	\$167	\$206	16.43%	4.812%
<b>Bcat/Subcat</b>					<b>0030</b>

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	\$61.81	\$73.80	\$88.13		
Expense	\$28.62	\$33.06	\$38.20		
<b>Expense Ratio</b>	<b>46%</b>	<b>45%</b>	<b>43%</b>		
Cap Rate	7.72%	7.70%	7.69%		
Approximate Market Value Range	\$265	\$326	\$399	16.43%	4.812%
Bcat/Subcat					0006

Grand Central "A"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$58.51	\$63.09	\$74.21		
Expense	\$27.38	\$29.11	\$33.22		
<b>Expense Ratio</b>	<b>47%</b>	<b>46%</b>	<b>45%</b>		
Cap Rate	7.87%	7.84%	7.79%		
Approximate Market Value Range	\$245	\$269	\$325	16.43%	4.812%
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	\$56.23	\$62.87	\$77.94		
Expense	\$26.51	\$29.03	\$34.57		
<b>Expense Ratio</b>	<b>47%</b>	<b>46%</b>	<b>44%</b>		
Cap Rate	7.72%	7.70%	7.66%		
Approximate Market Value Range	\$237	\$270	\$348	16.43%	4.812%
Bcat/Subcat					0005

Midtown South "A"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$48.99	\$60.61	\$75.55		
Expense	\$23.70	\$28.18	\$33.70		
<b>Expense Ratio</b>	<b>48%</b>	<b>46%</b>	<b>45%</b>		
Cap Rate	8.89%	8.87%	8.85%		
Approximate Market Value Range	\$185	\$237	\$306	16.43%	4.812%
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	\$39.03	\$44.42	\$53.02		
Expense	\$19.70	\$21.88	\$25.27		
<b>Expense Ratio</b>	<b>50%</b>	<b>49%</b>	<b>48%</b>		
Cap Rate	8.80%	8.78%	8.76%		
Approximate Market Value Range	\$142	\$166	\$204	16.43%	4.812%
<b>Bcat/Subcat</b>					<b>0001</b>

Downtown Insurance/Civic Center "A"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$39.03	\$44.42	\$53.02		
Expense	\$19.70	\$21.88	\$25.27		
<b>Expense Ratio</b>	<b>50%</b>	<b>49%</b>	<b>48%</b>		
Cap Rate	9.02%	9.01%	9.00%		
Approximate Market Value Range	\$140	\$163	\$201	16.43%	4.812%
<b>Bcat/Subcat</b>					<b>0002</b>

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	\$49.48	\$57.48	\$67.39		
Expense	\$23.89	\$26.99	\$30.72		
<b>Expense Ratio</b>	<b>48%</b>	<b>47%</b>	<b>46%</b>		
Cap Rate	8.36%	8.33%	8.30%		
Approximate Market Value Range	\$194	\$232	\$280	16.43%	4.812%
Bcat/Subcat					0015

Grand Central "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$49.48	\$57.48	\$67.39		
Expense	\$23.89	\$26.99	\$30.72		
<b>Expense Ratio</b>	<b>48%</b>	<b>47%</b>	<b>46%</b>		
Cap Rate	8.53%	8.50%	8.47%		
Approximate Market Value Range	\$192	\$229	\$276	16.43%	4.812%
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	\$44.32	\$49.54	\$59.26		
Expense	\$21.84	\$23.91	\$27.66		
<b>Expense Ratio</b>	<b>49%</b>	<b>48%</b>	<b>47%</b>		
Cap Rate	9.09%	9.05%	8.99%		
Approximate Market Value Range	\$162	\$185	\$229	16.43%	4.812%
Bcat/Subcat					0014

Grand Central South "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$49.48	\$57.48	\$67.39		
Expense	\$23.89	\$26.99	\$30.72		
<b>Expense Ratio</b>	<b>48%</b>	<b>47%</b>	<b>46%</b>		
Cap Rate	8.41%	8.39%	8.36%		
Approximate Market Value Range	\$194	\$231	\$278	16.43%	4.812%
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	\$48.99	\$60.61	\$75.55		
Expense	\$23.70	\$28.18	\$33.70		
<b>Expense Ratio</b>	<b>48%</b>	<b>46%</b>	<b>45%</b>		
Cap Rate	8.99%	8.96%	8.93%		
Approximate Market Value Range	\$183	\$235	\$305	16.43%	4.812%
Bcat/Subcat					0009

Downtown Financial/WTC "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$35.65	\$40.22	\$44.16		
Expense	\$18.30	\$20.18	\$21.78		
<b>Expense Ratio</b>	<b>51%</b>	<b>50%</b>	<b>49%</b>		
Cap Rate	9.51%	9.50%	9.49%		
Approximate Market Value Range	\$121	\$140	\$156	16.43%	4.812%
Bcat/Subcat					0007

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

<b>Class "B" Office Buildings</b>					
<b>Downtown Insurance/Civic Center "B"</b>					
	<b>Low</b>	<b>Median</b>	<b>High</b>	<b>Vacancy Rate</b>	<b>Effective Tax Rate</b>
Income	\$35.65	\$40.22	\$44.16		
Expense	\$18.30	\$20.18	\$21.78		
<b>Expense Ratio</b>	<b>51%</b>	<b>50%</b>	<b>49%</b>		
Cap Rate	9.80%	9.79%	9.78%		
Approximate Market Value Range	\$119	\$137	\$153	16.43%	4.812%
<b>Bcat/Subcat</b>					<b>0008</b>

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	\$55.40	\$64.32	\$81.02		
Expense	\$26.19	\$29.57	\$35.68		
<b>Expense Ratio</b>	<b>47%</b>	<b>46%</b>	<b>44%</b>		
Cap Rate	9.98%	9.97%	9.94%		
Approximate Market Value Range	\$197	\$235	\$307	15.91%	4.812%
<b>Bcat/Subcat</b>					<b>0321</b>

Grand Central not "A" or "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$45.35	\$56.21	\$65.46		
Expense	\$22.25	\$26.50	\$29.99		
<b>Expense Ratio</b>	<b>49%</b>	<b>47%</b>	<b>46%</b>		
Cap Rate	10.11%	10.08%	10.05%		
Approximate Market Value Range	\$155	\$200	\$239	15.91%	4.812%
<b>Bcat/Subcat</b>					<b>0322</b>

Grand Central South not "A" or "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$42.25	\$49.77	\$58.15		
Expense	\$21.01	\$24.00	\$27.24		
<b>Expense Ratio</b>	<b>50%</b>	<b>48%</b>	<b>47%</b>		
Cap Rate	10.23%	10.18%	10.14%		
Approximate Market Value Range	\$141	\$172	\$207	15.91%	4.812%
<b>Bcat/Subcat</b>					<b>0323</b>

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	\$34.84	\$40.71	\$49.47		
Expense	\$17.96	\$20.38	\$23.88		
<b>Expense Ratio</b>	<b>52%</b>	<b>50%</b>	<b>48%</b>		
Cap Rate	10.25%	10.24%	10.22%		
Approximate Market Value Range	\$112	\$135	\$170	15.91%	4.812%
<b>Bcat/Subcat</b>					<b>0324</b>

Midtown South not "A" or "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$39.24	\$48.62	\$62.10		
Expense	\$19.78	\$23.55	\$28.74		
<b>Expense Ratio</b>	<b>50%</b>	<b>48%</b>	<b>46%</b>		
Cap Rate	10.14%	10.11%	10.09%		
Approximate Market Value Range	\$130	\$168	\$224	15.91%	4.812%
<b>Bcat/Subcat</b>					<b>0325</b>

Downtown Financial/World/Insurance/Civic not "A" or "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$35.56	\$42.47	\$51.09		
Expense	\$18.26	\$21.10	\$24.52		
<b>Expense Ratio</b>	<b>51%</b>	<b>50%</b>	<b>48%</b>		
Cap Rate	10.18%	10.17%	10.16%		
Approximate Market Value Range	\$115	\$143	\$177	15.91%	4.812%
<b>Bcat/Subcat</b>					<b>0326</b>

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

<b>Manhattan Other Offices</b>					
<b>Other Areas South Of 110th Street not "A" or "B"</b>					
	<b>Low</b>	<b>Median</b>	<b>High</b>	<b>Vacancy Rate</b>	<b>Effective Tax Rate</b>
Income	\$49.28	\$65.88	\$92.61		
Expense	\$23.81	\$30.15	\$39.78		
<b>Expense Ratio</b>	<b>48%</b>	<b>46%</b>	<b>43%</b>		
Cap Rate	10.18%	10.11%	10.02%		
Approximate Market Value Range	\$170	\$239	\$356	15.91%	4.812%
<b>Bcat/Subcat</b>					<b>0328</b>

<b>North of 110th Street</b>					
	<b>Low</b>	<b>Median</b>	<b>High</b>	<b>Vacancy Rate</b>	<b>Effective Tax Rate</b>
Income	\$27.21	\$35.09	\$39.98		
Expense	\$11.31	\$13.63	\$15.00		
<b>Expense Ratio</b>	<b>42%</b>	<b>39%</b>	<b>38%</b>		
Cap Rate	10.18%	10.14%	10.13%		
Approximate Market Value Range	\$106	\$144	\$167	15.15%	4.812%
<b>Bcat/Subcat</b>					<b>0018</b>

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	\$35.65	\$40.22	\$44.16		
Expense	\$18.30	\$20.18	\$21.78		
<b>Expense Ratio</b>	<b>51%</b>	<b>50%</b>	<b>49%</b>		
Cap Rate	9.79%	9.77%	9.75%		
Approximate Market Value Range	\$119	\$137	\$154	16.43%	4.812%
<b>Bcat/Subcat</b>					<b>0019</b>

Downtown Brooklyn Class "B" Offices					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$22.65	\$29.71	\$36.52		
Expense	\$9.88	\$12.06	\$14.03		
<b>Expense Ratio</b>	<b>44%</b>	<b>41%</b>	<b>38%</b>		
Cap Rate	9.68%	9.63%	9.59%		
Approximate Market Value Range	\$88	\$122	\$156	18.11%	4.812%
<b>Bcat/Subcat</b>					<b>0020</b>

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	\$22.65	\$29.71	\$36.52	2:15.47%	
Expense	\$9.88	\$12.06	\$14.03	3:18.11%	
<b>Expense Ratio</b>	<b>44%</b>	<b>41%</b>	<b>38%</b>	4:24.85%	
Cap Rate	9.65%	9.60%	9.56%	5:16.58%	
Approximate Market Value Range	\$88	\$122	\$156		4.812%
<b>Bcat/Subcat</b>					<b>0022</b> <b>2/3/4/5</b>

Outerboroughs Other Class "B" Offices					
	Low	Median	High	Vacancy Rate by Subcat	Effective Tax Rate
Income	\$22.65	\$29.71	\$36.52	2:15.47%	
Expense	\$9.88	\$12.06	\$14.03	3:18.11%	
<b>Expense Ratio</b>	<b>44%</b>	<b>41%</b>	<b>38%</b>	4:24.85%	
Cap Rate	10.02%	9.99%	9.97%	5:16.58%	
Approximate Market Value Range	\$86	\$119	\$152		4.812%
<b>Bcat/Subcat</b>					<b>0023</b> <b>2/3/4/5</b>

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	\$22.30	\$26.85	\$32.14	2:15.47%	
Expense	\$9.77	\$11.20	\$12.78	3:18.11%	
<b>Expense Ratio</b>	<b>44%</b>	<b>42%</b>	<b>40%</b>	4:24.85%	
Cap Rate	10.37%	10.37%	10.37%	5:16.58%	
Approximate Market Value Range	\$83	\$103	\$128		4.812%
<b>Bcat/Subcat</b>					<b>0024</b> <b>2/3/4/5</b>

Professional Offices					
	Low	Median	High	Vacancy Rate by Subcat	Effective Tax Rate
Income	\$24.98	\$28.97	\$34.76	2:15.47%	
Expense	\$10.62	\$11.84	\$13.53	3:18.11%	
<b>Expense Ratio</b>	<b>43%</b>	<b>41%</b>	<b>39%</b>	4:24.85%	
Cap Rate	10.20%	10.19%	10.19%	5:16.58%	
Approximate Market Value Range	\$96	\$114	\$142		4.812%
<b>Bcat/Subcat</b>					<b>0027</b> <b>2/3/4/5</b>

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	\$14.24	\$20.14	\$29.70		
Expense	\$5.55	\$7.14	\$9.40		
<b>Expense Ratio</b>	<b>39%</b>	<b>35%</b>	<b>32%</b>		
Cap Rate	9.92%	9.83%	9.72%		
Approximate Market Value Range	\$59	\$89	\$140	5.09%	4.812%
<b>Bcat/Subcat</b>					<b>SP10/1</b>

Public & Private Schools					
Outer boroughs Schools					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$14.24	\$20.14	\$29.70		
Expense	\$5.46	\$7.01	\$9.21		
<b>Expense Ratio</b>	<b>38%</b>	<b>35%</b>	<b>31%</b>		
Cap Rate	10.23%	10.13%	10.02%		
Approximate Market Value Range	\$58	\$88	\$138	5.09%	4.812%
<b>Bcat/Subcat</b>					<b>SP10/O</b>

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	\$14.24	\$20.14	\$29.70		
Expense	\$6.26	\$8.14	\$10.88		
<b>Expense Ratio</b>	<b>44%</b>	<b>40%</b>	<b>37%</b>		
Cap Rate	9.91%	9.83%	9.75%		
Approximate Market Value Range	\$54	\$82	\$129	5.09%	4.812%
Bcat/Subcat					SP11/1

Public & Private Schools					
Outer boroughs Misc. Schools					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$14.24	\$20.14	\$29.70		
Expense	\$6.26	\$8.14	\$10.88		
<b>Expense Ratio</b>	<b>44%</b>	<b>40%</b>	<b>37%</b>		
Cap Rate	10.22%	10.12%	10.01%		
Approximate Market Value Range	\$53	\$80	\$127	5.09%	4.812%
Bcat/Subcat					SP11/O

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

<b>Manhattan South of Grand St. &amp; Downtown Brooklyn</b>					
<b>One Story Fully Retail</b>			<b>Up to 10,000 Sq.Ft.</b>		
	<b>Low</b>	<b>Median</b>	<b>High</b>	<b>Vacancy Rate</b>	<b>Effective Tax Rate</b>
Income	\$36.16	\$45.95	\$61.87		
Expense	\$15.60	\$18.73	\$23.53		
<b>Expense Ratio</b>	<b>43%</b>	<b>41%</b>	<b>38%</b>		
Cap Rate	11.36%	11.23%	11.07%		
Approximate Market Value Range	\$127	\$170	\$241	22.96%	4.812%
<b>Bcat/Subcat</b>					<b>K111/M</b>

<b>Multi-Story Fully Retail</b>			<b>Up to 10,000 Sq.Ft.</b>		
	<b>Low</b>	<b>Median</b>	<b>High</b>	<b>Vacancy Rate</b>	<b>Effective Tax Rate</b>
Income	\$36.16	\$45.95	\$61.87		
Expense	\$15.60	\$18.73	\$23.53		
<b>Expense Ratio</b>	<b>43%</b>	<b>41%</b>	<b>38%</b>		
Cap Rate	11.23%	11.12%	10.98%		
Approximate Market Value Range	\$128	\$171	\$243	22.96%	4.812%
<b>Bcat/Subcat</b>					<b>K121/M</b>

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

<b>Manhattan South of Grand St. &amp; Downtown Brooklyn</b>					
<b>Mixed-Use/Miscellaneous Retail</b>			<b>Up to 10,000 Sq.Ft.</b>		
	<b>Low</b>	<b>Median</b>	<b>High</b>	<b>Vacancy Rate</b>	<b>Effective Tax Rate</b>
Income	\$36.16	\$45.95	\$61.87		
Expense	\$15.60	\$18.73	\$23.53		
<b>Expense Ratio</b>	<b>43%</b>	<b>41%</b>	<b>38%</b>		
Cap Rate	11.28%	11.18%	11.04%		
Approximate Market Value Range	\$128	\$170	\$242	22.96%	4.812%
<b>Bcat/Subcat</b>					<b>K131/M</b>

<b>Mixed-Use/Miscellaneous Retail</b>			<b>10,001 - 20,000 Sq.Ft.</b>		
	<b>Low</b>	<b>Median</b>	<b>High</b>	<b>Vacancy Rate</b>	<b>Effective Tax Rate</b>
Income	\$43.64	\$56.27	\$86.81		
Expense	\$18.01	\$21.88	\$30.49		
<b>Expense Ratio</b>	<b>41%</b>	<b>39%</b>	<b>35%</b>		
Cap Rate	10.27%	10.22%	10.13%		
Approximate Market Value Range	\$170	\$229	\$377	22.96%	4.812%
<b>Bcat/Subcat</b>					<b>K231/M</b>

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

<b>Manhattan South of 125 St. &amp; Downtown Brooklyn</b>					
<b>Large Retail</b>		<b>20,001 - 50,000 Sq.Ft.</b>			
	<b>Low</b>	<b>Median</b>	<b>High</b>	<b>Vacancy Rate</b>	<b>Effective Tax Rate</b>
Income	\$42.68	\$58.84	\$93.30		
Expense	\$17.70	\$22.64	\$32.22		
<b>Expense Ratio</b>	<b>41%</b>	<b>38%</b>	<b>35%</b>		
Cap Rate	9.90%	9.76%	9.57%		
Approximate Market Value Range	\$170	\$248	\$425	22.96%	4.812%
<b>Bcat/Subcat</b>					<b>K311/M</b>

<b>Extra Large Retail</b>		<b>Greater Than 50,000 Sq.Ft.</b>			
	<b>Low</b>	<b>Median</b>	<b>High</b>	<b>Vacancy Rate</b>	<b>Effective Tax Rate</b>
Income	\$42.68	\$58.84	\$93.30		
Expense	\$17.70	\$22.64	\$32.22		
<b>Expense Ratio</b>	<b>41%</b>	<b>38%</b>	<b>35%</b>		
Cap Rate	9.51%	9.46%	9.39%		
Approximate Market Value Range	\$174	\$254	\$430	22.96%	4.812%
<b>Bcat/Subcat</b>					<b>K411/M</b>

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	\$74.97	\$110.49	\$152.15		
Expense	\$27.25	\$36.67	\$46.85		
<b>Expense Ratio</b>	<b>36%</b>	<b>33%</b>	<b>31%</b>		
Cap Rate	9.32%	9.14%	8.98%		
Approximate Market Value Range	\$338	\$529	\$763	22.96%	4.812%
<b>Bcat/Subcat</b>					<b>K112/1</b>

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	\$66.61	\$88.45	\$128.36		
Expense	\$24.89	\$30.93	\$41.14		
<b>Expense Ratio</b>	<b>37%</b>	<b>35%</b>	<b>32%</b>		
Cap Rate	9.90%	9.83%	9.73%		
Approximate Market Value Range	\$284	\$393	\$600	22.96%	4.812%
<b>Bcat/Subcat</b>					<b>K122/1</b>

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	\$40.23	\$52.79	\$69.68		
Expense	\$16.92	\$20.84	\$25.77		
<b>Expense Ratio</b>	<b>42%</b>	<b>39%</b>	<b>37%</b>		
Cap Rate	9.87%	9.82%	9.76%		
Approximate Market Value Range	\$159	\$218	\$301	22.96%	4.812%
<b>Bcat/Subcat</b>					<b>K132/1</b>

Mixed-Use/Miscellaneous Retail			10,001 - 20,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$43.64	\$56.27	\$86.81		
Expense	\$18.01	\$21.88	\$30.49		
<b>Expense Ratio</b>	<b>41%</b>	<b>39%</b>	<b>35%</b>		
Cap Rate	10.11%	10.06%	9.96%		
Approximate Market Value Range	\$172	\$231	\$381	22.96%	4.812%
<b>Bcat/Subcat</b>					<b>K232/1</b>

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	\$66.61	\$88.45	\$128.36		
Expense	\$24.89	\$30.93	\$41.14		
<b>Expense Ratio</b>	<b>37%</b>	<b>35%</b>	<b>32%</b>		
Cap Rate	9.39%	9.31%	9.21%		
Approximate Market Value Range	\$294	\$407	\$622	22.96%	4.812%
<b>Bcat/Subcat</b>					<b>K123/1</b>

Mixed-Use/Miscellaneous Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$51.18	\$65.65	\$82.16		
Expense	\$20.34	\$24.62	\$29.23		
<b>Expense Ratio</b>	<b>40%</b>	<b>38%</b>	<b>36%</b>		
Cap Rate	9.55%	9.48%	9.42%		
Approximate Market Value Range	\$215	\$287	\$372	22.96%	4.812%
<b>Bcat/Subcat</b>					<b>K133/1</b>

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

<b>Midtown (30th to 125th Street)</b>					
<b>Mixed-Use/Miscellaneous Retail</b>			<b>10,001 - 20,000 Sq.Ft.</b>		
	<b>Low</b>	<b>Median</b>	<b>High</b>	<b>Vacancy Rate</b>	<b>Effective Tax Rate</b>
Income	\$43.64	\$56.27	\$86.81		
Expense	\$18.01	\$21.88	\$30.49		
<b>Expense Ratio</b>	<b>41%</b>	<b>39%</b>	<b>35%</b>		
Cap Rate	10.17%	10.07%	9.91%		
Approximate Market Value Range	\$171	\$231	\$383	22.96%	4.812%
<b>Bcat/Subcat</b>					<b>K233/1</b>

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

<b>East Side (59th to 96th Street)</b>					
<b>Multi-Story Fully Retail</b>			<b>Up to 10,000 Sq.Ft.</b>		
	<b>Low</b>	<b>Median</b>	<b>High</b>	<b>Vacancy Rate</b>	<b>Effective Tax Rate</b>
Income	\$69.88	\$92.11	\$155.60		
Expense	\$25.83	\$31.91	\$47.66		
<b>Expense Ratio</b>	<b>37%</b>	<b>35%</b>	<b>31%</b>		
Cap Rate	9.25%	9.19%	9.07%		
Approximate Market Value Range	\$313	\$430	\$778	22.96%	4.812%
<b>Bcat/Subcat</b>					<b>K124/1</b>

<b>Mixed-Use/Miscellaneous Retail</b>			<b>Up to 10,000 Sq.Ft.</b>		
	<b>Low</b>	<b>Median</b>	<b>High</b>	<b>Vacancy Rate</b>	<b>Effective Tax Rate</b>
Income	\$69.88	\$92.11	\$155.60		
Expense	\$25.83	\$31.91	\$47.66		
<b>Expense Ratio</b>	<b>37%</b>	<b>35%</b>	<b>31%</b>		
Cap Rate	9.32%	9.25%	9.11%		
Approximate Market Value Range	\$312	\$428	\$775	22.96%	4.812%
<b>Bcat/Subcat</b>					<b>K134/1</b>

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	\$25.53	\$39.40	\$58.07		
Expense	\$11.95	\$16.65	\$22.41		
<b>Expense Ratio</b>	<b>47%</b>	<b>42%</b>	<b>39%</b>		
Cap Rate	10.53%	10.35%	10.18%		
Approximate Market Value Range	\$89	\$150	\$238	22.96%	4.812%
<b>Bcat/Subcat</b>					<b>K115/1</b>

Multi-Story Fully Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$25.53	\$39.40	\$58.07		
Expense	\$11.95	\$16.65	\$22.41		
<b>Expense Ratio</b>	<b>47%</b>	<b>42%</b>	<b>39%</b>		
Cap Rate	11.31%	11.09%	10.89%		
Approximate Market Value Range	\$84	\$143	\$227	22.96%	4.812%
<b>Bcat/Subcat</b>					<b>K125/1</b>

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

<b>Central Park (W. 59th St. to 125 St. &amp; E. 96th St. to 125th St.)</b>					
<b>Mixed-Use/Miscellaneous Retail</b>			<b>Up to 10,000 Sq.Ft.</b>		
	<b>Low</b>	<b>Median</b>	<b>High</b>	<b>Vacancy Rate</b>	<b>Effective Tax Rate</b>
Income	\$25.53	\$39.40	\$58.07		
Expense	\$11.95	\$16.65	\$22.41		
<b>Expense Ratio</b>	<b>47%</b>	<b>42%</b>	<b>39%</b>		
Cap Rate	11.15%	10.97%	10.82%		
Approximate Market Value Range	\$85	\$144	\$228	22.96%	4.812%
<b>Bcat/Subcat</b>					<b>K135/1</b>

<b>Manhattan South of 125 St. &amp; Downtown Brooklyn</b>					
<b>Medium Fully Retail</b>			<b>10,001 - 20,000 Sq.Ft.</b>		
	<b>Low</b>	<b>Median</b>	<b>High</b>	<b>Vacancy Rate</b>	<b>Effective Tax Rate</b>
Income	\$43.64	\$56.27	\$86.81		
Expense	\$18.01	\$21.88	\$30.49		
<b>Expense Ratio</b>	<b>41%</b>	<b>39%</b>	<b>35%</b>		
Cap Rate	10.09%	9.98%	9.79%		
Approximate Market Value Range	\$172	\$232	\$386	22.96%	4.812%
<b>Bcat/Subcat</b>					<b>K211/M</b>

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	\$25.84	\$32.32	\$43.44	1: 20.35%	
Expense	\$9.79	\$11.46	\$14.10	2: 15.85%	
<b>Expense Ratio</b>	<b>38%</b>	<b>35%</b>	<b>32%</b>	3: 12.53%	
Cap Rate	11.54%	11.52%	11.49%	4: 16.69%	
Approximate Market Value Range	\$98	\$128	\$180	5: 22.18%	4.812%
<b>Bcat/Subcat</b>					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	\$24.31	\$30.16	\$39.64	1: 20.35%	
Expense	\$9.38	\$10.91	\$13.22	2: 15.85%	
<b>Expense Ratio</b>	<b>39%</b>	<b>36%</b>	<b>33%</b>	3: 12.53%	
Cap Rate	11.37%	11.34%	11.30%	4: 16.69%	
Approximate Market Value Range	\$92	\$119	\$164	5: 22.18%	4.812%
<b>Bcat/Subcat</b>					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	\$21.59	\$26.15	\$32.59	1: 20.35%	
Expense	\$8.63	\$9.87	\$11.62	2: 15.85%	
<b>Expense Ratio</b>	<b>40%</b>	<b>38%</b>	<b>35%</b>	3: 12.53%	
Cap Rate	10.67%	10.64%	10.61%	4: 16.69%	
Approximate Market Value Range	\$84	\$105	\$136	5: 22.18%	4.812%
<b>Bcat/Subcat</b>					K137 1/2/3/4/5

Medium Fully Retail			10,001 - 20,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$24.30	\$32.31	\$45.09	1: 20.35%	
Expense	\$9.38	\$11.45	\$14.47	2: 15.85%	
<b>Expense Ratio</b>	<b>39%</b>	<b>35%</b>	<b>32%</b>	3: 12.53%	
Cap Rate	10.11%	9.95%	9.77%	4: 16.69%	
Approximate Market Value Range	\$100	\$141	\$210	5: 22.18%	4.812%
<b>Bcat/Subcat</b>					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	\$19.93	\$25.00	\$34.46	1: 20.35%	
Expense	\$8.16	\$9.57	\$11.99	2: 15.85%	
<b>Expense Ratio</b>	<b>41%</b>	<b>38%</b>	<b>35%</b>	3: 12.53%	
Cap Rate	10.17%	10.04%	9.84%	4: 16.69%	
				5: 22.18%	
Approximate Market Value Range	\$79	\$104	\$153		4.812%
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	\$22.69	\$31.58	\$42.27	1A: 20.35%	
Expense	\$8.94	\$11.27	\$13.83	2A: 15.85%	
<b>Expense Ratio</b>	<b>39%</b>	<b>36%</b>	<b>33%</b>	3A: 12.53%	
Cap Rate	10.55%	10.32%	10.11%	4A: 16.69%	
				5A: 22.18%	
Approximate Market Value Range	\$90	\$134	\$191		4.812%
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	\$22.58	\$31.49	\$40.91	1B: 20.35%	
Expense	\$8.91	\$11.25	\$13.52	2B: 15.85%	
<b>Expense Ratio</b>	<b>39%</b>	<b>36%</b>	<b>33%</b>	3B: 12.53%	
Cap Rate	10.30%	10.09%	9.92%	4B: 16.69%	
Approximate Market Value Range	\$90	\$136	\$186	5B: 22.18%	4.812%
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	\$25.10	\$35.62	\$41.76	1A: 20.35%	
Expense	\$9.60	\$12.27	\$13.71	2A: 15.85%	
<b>Expense Ratio</b>	<b>38%</b>	<b>34%</b>	<b>33%</b>	3A: 12.53%	
Cap Rate	10.05%	9.62%	9.43%	4A: 16.69%	
Approximate Market Value Range	\$104	\$162	\$197	5A: 22.18%	4.812%
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	\$22.99	\$31.24	\$37.59	1B: 20.35%	
Expense	\$9.02	\$11.19	\$12.74	2B: 15.85%	
<b>Expense Ratio</b>	<b>39%</b>	<b>36%</b>	<b>34%</b>	3B: 12.53%	
Cap Rate	10.04%	9.92%	9.84%	4B: 16.69%	
Approximate Market Value Range	\$94	\$136	\$170	5B: 22.18%	4.812%
<b>Bcat/Subcat</b>					<b>K417</b> <b>1B/2B/3B/4B/5B</b>

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	\$14.39	\$16.85	\$20.22	1A: 7.87%	
Expense	\$5.40	\$5.97	\$6.70	2A: 4.16%	
<b>Expense Ratio</b>	<b>38%</b>	<b>35%</b>	<b>33%</b>	3A: 3.39%	
Cap Rate	9.72%	9.70%	9.68%	4A: 5.37%	
Approximate Market Value Range	\$62	\$75	\$93	5A: 4.48%	4.812%
Bcat/Subcat					I020 1A/2A/3A/4A/5A

Citywide Factories & Warehouses			5,001 Sq.Ft. - 20,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate by Subcat	Effective Tax Rate
Income	\$12.46	\$14.74	\$17.50	1B: 7.87%	
Expense	\$4.93	\$5.49	\$6.12	2B: 4.16%	
<b>Expense Ratio</b>	<b>40%</b>	<b>37%</b>	<b>35%</b>	3B: 3.39%	
Cap Rate	9.68%	9.68%	9.67%	4B: 5.37%	
Approximate Market Value Range	\$52	\$64	\$79	5B: 4.48%	4.812%
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	\$11.58	\$13.51	\$16.32	1C: 7.87%	
Expense	\$4.71	\$5.19	\$5.85	2C: 4.16%	
<b>Expense Ratio</b>	<b>41%</b>	<b>38%</b>	<b>36%</b>	3C: 3.39%	
Cap Rate	9.78%	9.76%	9.73%	4C: 5.37%	
Approximate Market Value Range	\$47	\$57	\$72	5C: 4.48%	
<b>Bcat/Subcat</b>					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	\$11.19	\$13.09	\$16.01	1D: 7.87%	
Expense	\$4.61	\$5.09	\$5.78	2D: 4.16%	
<b>Expense Ratio</b>	<b>41%</b>	<b>39%</b>	<b>36%</b>	3D: 3.39%	
Cap Rate	9.84%	9.80%	9.76%	4D: 5.37%	
Approximate Market Value Range	\$45	\$55	\$70	5D: 4.48%	
<b>Bcat/Subcat</b>					I020 1D/2D/3D/4D/5D

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

<b>Factories, Warehouses, Self Storage Facilities</b>					
<b>Citywide Self Storage Facilities</b>					
	<b>Low</b>	<b>Median</b>	<b>High</b>	<b>Vacancy Rate by Subcat</b>	<b>Effective Tax Rate</b>
Income	\$12.46	\$14.39	\$16.10	1: 7.87%	
Expense	\$4.93	\$5.40	\$5.80	2: 4.16%	
<b>Expense Ratio</b>	<b>40%</b>	<b>38%</b>	<b>36%</b>	3: 3.39%	
Cap Rate	8.54%	8.45%	8.37%	4: 5.37%	
				5: 4.48%	
Approximate Market Value Range	\$56	\$68	\$78		4.812%
<b>Bcat/Subcat</b>					<b>S003</b> <b>1/2/3/4/5</b>

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	\$24.10	\$31.65	\$36.73		
Expense	\$8.20	\$9.82	\$10.83		
<b>Expense Ratio</b>	<b>34%</b>	<b>31%</b>	<b>29%</b>		
Cap Rate	9.28%	9.22%	9.19%		
Approximate Market Value Range	\$113	\$156	\$185	4.69%	4.812%
Bcat/Subcat					G030

34th Street to 96th Street					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$24.10	\$31.65	\$36.73		
Expense	\$8.20	\$9.82	\$10.83		
<b>Expense Ratio</b>	<b>34%</b>	<b>31%</b>	<b>29%</b>		
Cap Rate	9.27%	9.20%	9.17%		
Approximate Market Value Range	\$113	\$156	\$185	4.69%	4.812%
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	\$13.06	\$16.76	\$22.25		
Expense	\$5.47	\$6.46	\$7.79		
<b>Expense Ratio</b>	<b>42%</b>	<b>39%</b>	<b>35%</b>		
Cap Rate	9.70%	9.65%	9.59%		
Approximate Market Value Range	\$52	\$71	\$100	4.69%	4.812%
<b>Bcat/Subcat</b>					<b>G040</b>

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	\$24.10	\$31.65	\$36.73		
Expense	\$8.20	\$9.82	\$10.83		
<b>Expense Ratio</b>	<b>34%</b>	<b>31%</b>	<b>29%</b>		
Cap Rate	9.14%	9.07%	9.03%		
Approximate Market Value Range	\$114	\$157	\$187	4.69%	4.812%
<b>Bcat/Subcat</b>					<b>G018</b>

Manh North of 96th Street and Outer Boroughs					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$13.50	\$17.12	\$23.33		
Expense	\$5.65	\$6.62	\$8.13		
<b>Expense Ratio</b>	<b>42%</b>	<b>39%</b>	<b>35%</b>		
Cap Rate	9.64%	9.58%	9.51%		
Approximate Market Value Range	\$54	\$73	\$106	4.69%	4.812%
<b>Bcat/Subcat</b>					<b>G042</b>

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				10.32%	RU33
Post-1973 Cooperative Elevator Buildings				10.32%	CU33
Post-1973 Condominium Elevator Buildings				10.32%	EU33
Post-1973 Condo-Coops/Condo-Rental Elevator Buildings				10.32%	DU33
	Low	Median	High	-	Effective Tax Rate
Income	\$37.33	\$46.86	\$54.57		
Expense	\$17.56	\$20.44	\$22.62		
<b>Expense Ratio</b>	<b>47%</b>	<b>44%</b>	<b>41%</b>		
Cap Rate	6.85%	6.89%	6.97%		
Approximate Market Value Range	\$160	\$213	\$256		5.52%

Outer-boroughs				Vacancy Rate	Bcat/Subcat
Post-1973 Rental Elevator Buildings				8.54%	RU33
Post-1973 Cooperative Elevator Buildings				8.54%	CU33
Post-1973 Condominium Elevator Buildings				8.54%	EU33
Post-1973 Condo-Coops/Condo-Rental Elevator Buildings				8.54%	DU33
	Low	Median	High	-	Effective Tax Rate
Income	\$18.22	\$23.27	\$29.02		
Expense	\$10.92	\$13.31	\$15.91		
<b>Expense Ratio</b>	<b>60%</b>	<b>57%</b>	<b>55%</b>		
Cap Rate	7.66%	7.18%	6.94%		
Approximate Market Value Range	\$55	\$78	\$105		5.52%

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				9.05%	RU32
Pre-1973 Cooperative Elevator Buildings				9.05%	CU32
Pre-1973 Condominium Elevator Buildings				9.05%	EU32
Pre-1973 Condo-Coops/Condo-Rental Elevator Buildings				9.05%	DU32
	Low	Median	High	-	Effective Tax Rate
Income	\$31.44	\$41.87	\$51.26		
Expense	\$15.66	\$18.96	\$21.70		
<b>Expense Ratio</b>	<b>50%</b>	<b>45%</b>	<b>42%</b>		
Cap Rate	6.89%	6.85%	6.93%		
Approximate Market Value Range	\$127	\$185	\$237		5.52%

Outer-boroughs				Vacancy Rate	Bcat/Subcat
Pre-1973 Rental Elevator Buildings				4.38%	RU32
Pre-1973 Cooperative Elevator Buildings				4.38%	CU32
Pre-1973 Condominium Elevator Buildings				4.38%	EU32
Pre-1973 Condo-Coops/Condo-Rental Elevator Buildings				4.38%	DU32
	Low	Median	High	-	Effective Tax Rate
Income	\$14.81	\$17.87	\$22.19		
Expense	\$9.23	\$10.75	\$12.81		
<b>Expense Ratio</b>	<b>62%</b>	<b>60%</b>	<b>58%</b>		
Cap Rate	8.31%	7.71%	7.25%		
Approximate Market Value Range	\$40	\$54	\$73		5.52%

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				8.67%	RU31
Cooperative Walk-Ups				8.67%	CU31
Condominium Walk-Ups				8.67%	EU31
Condo-Coops/Condo-Rental Walk-Ups				8.67%	DU31
	Low	Median	High	-	Effective Tax Rate
Income	\$38.14	\$48.86	\$60.32		
Expense	\$17.82	\$21.02	\$24.19		
<b>Expense Ratio</b>	<b>47%</b>	<b>43%</b>	<b>40%</b>		
Cap Rate	6.85%	6.91%	7.05%		
Approximate Market Value Range	\$164	\$224	\$287		5.52%

Outer-boroughs				Vacancy Rate	Bcat/Subcat
Rental Walk-Ups				6.74%	RU31
Cooperative Walk-Ups				6.74%	CU31
Condominium Walk-Ups				6.74%	EU31
Condo-Coops/Condo-Rental Walk-Ups				6.74%	DU31
	Low	Median	High	-	Effective Tax Rate
Income	\$16.52	\$20.71	\$27.57		
Expense	\$10.08	\$12.11	\$15.27		
<b>Expense Ratio</b>	<b>61%</b>	<b>58%</b>	<b>55%</b>		
Cap Rate	6.74%	6.74%	6.74%		
Approximate Market Value Range	\$53	\$70	\$100		5.52%

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				9.72%	RR33
Post-1973 Cooperative Elevator Buildings				9.72%	CR33
	Low	Median	High	-	Effective Tax Rate
Income	\$26.49	\$36.26	\$46.04		
Expense	\$13.97	\$17.23	\$20.20		
<b>Expense Ratio</b>	<b>53%</b>	<b>48%</b>	<b>44%</b>		
Cap Rate	7.02%	6.85%	6.88%		
Approximate Market Value Range	\$100	\$154	\$208		5.52%

Outer-boroughs				Vacancy Rate	Bcat/Subcat
Post-1973 Rental Elevator Buildings				4.62%	RR33
Post-1973 Cooperative Elevator Buildings				4.62%	CR33
	Low	Median	High	-	Effective Tax Rate
Income	\$15.93	\$22.64	\$29.96		
Expense	\$9.79	\$13.02	\$16.33		
<b>Expense Ratio</b>	<b>61%</b>	<b>57%</b>	<b>55%</b>		
Cap Rate	8.05%	7.22%	6.92%		
Approximate Market Value Range	\$45	\$76	\$110		5.52%

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				6.71%	RR32
Pre-1973 Cooperative Elevator Buildings				6.71%	CR32
	Low	Median	High	-	Effective Tax Rate
Income	\$16.92	\$21.15	\$30.10		
Expense	\$10.36	\$12.02	\$15.21		
Expense Ratio	61%	57%	51%		
Cap Rate	7.87%	7.33%	6.91%		
Approximate Market Value Range	\$49	\$71	\$120		5.52%

Outer-boroughs				Vacancy Rate	Bcat/Subcat
Pre-1973 Rental Elevator Buildings				4.31%	RR32
Pre-1973 Cooperative Elevator Buildings				4.31%	CR32
	Low	Median	High	-	Effective Tax Rate
Income	\$13.02	\$15.36	\$18.47		
Expense	\$8.32	\$9.51	\$11.04		
Expense Ratio	64%	62%	60%		
Cap Rate	8.84%	8.18%	7.63%		
Approximate Market Value Range	\$33	\$43	\$57		5.52%

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				8.05%	RR31
Cooperative Walk-Ups				8.05%	CR31
	Low	Median	High	-	Effective Tax Rate
Income	\$19.16	\$27.20	\$40.36		
Expense	\$11.25	\$14.22	\$18.50		
<b>Expense Ratio</b>	<b>59%</b>	<b>52%</b>	<b>46%</b>		
Cap Rate	7.54%	6.99%	6.85%		
Approximate Market Value Range	\$61	\$104	\$177		5.52%

Outer-boroughs				Vacancy Rate	Bcat/Subcat
Rental Walk-Ups				4.34%	RR31
Cooperative Walk-Ups				4.34%	CR31
	Low	Median	High	-	Effective Tax Rate
Income	\$13.79	\$16.57	\$20.52		
Expense	\$8.71	\$10.11	\$12.02		
<b>Expense Ratio</b>	<b>63%</b>	<b>61%</b>	<b>59%</b>		
Cap Rate	8.59%	7.93%	7.39%		
Approximate Market Value Range	\$36	\$48	\$66		5.52%

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

# Hotel Guidelines

<b>LUXURY / SUPER LUXURY Hotels</b>					
Rooms Less than	106	Rooms Between	106-378	Rooms Greater than	378
Typical Total Income per Room Range	\$82,241 - \$171,476	Typical Total Income per Room Range	\$72,743 - 127,945	Typical Total Income per Room Range	\$70,932 - \$101,155
Expense Ratio	54%-72%	Expense Ratio	61% - 77%	Expense Ratio	65% - 76%
Minimum Occupancy Rate	35%	Minimum Occupancy Rate	33%	Minimum Occupancy Rate	36%
Base Cap Rate	9.40%	Base Cap Rate	9.52%	Base Cap Rate	9.39%
<b>Trend applied to Room Income and Expenses: -38.10%</b>					

<b>Class "1" Hotels</b>					
Rooms Less than	94	Rooms Between	94 - 300	Rooms Greater than	300
Typical Total Income per Room Range	\$52,399 - \$115,855	Typical Total Income per Room Range	\$48,196 - \$64,679	Typical Total Income per Room Range	\$44,546 - \$68,048
Expense Ratio	54% - 72%	Expense Ratio	52% - 71%	Expense Ratio	55% - 73%
Minimum Occupancy Rate	38%	Minimum Occupancy Rate	42%	Minimum Occupancy Rate	44%
Base Cap Rate	10.87%	Base Cap Rate	10.78%	Base Cap Rate	10.58%
<b>Trend applied to Room Income and Expenses: -39.38%</b>					

# Hotel Guidelines

Class "2" Hotels					
Rooms Less than	81	Rooms Between	81 - 220	Rooms Greater than	220
Typical Total Income per Room Range	\$32,831 - \$51, 038	Typical Total Income per Room Range	\$35,548 - \$49,998	Typical Total Income per Room Range	\$39,271 - \$50,057
Expense Ratio	52% - 64%	Expense Ratio	49% - 66%	Expense Ratio	51% - 67%
Minimum Occupancy Rate	48%	Minimum Occupancy Rate	54%	Minimum Occupancy Rate	56%
Base Cap Rate	11.00%	Base Cap Rate	10.86%	Base Cap Rate	10.69%
<b>Trend applied to Room Income and Expenses: -37.72%</b>					

Class "3" Hotels					
Rooms Less than	45	Rooms Between	45 - 105	Rooms Greater than	105
Typical Total Income per Room Range	\$24,614 - \$38,218	Typical Total Income per Room Range	\$22,708 - \$33,289	Typical Total Income per Room Range	\$26,326 - \$37,182
Expense Ratio	45% - 61%	Expense Ratio	48% - 62%	Expense Ratio	47% - 67%
Minimum Occupancy Rate	42%	Minimum Occupancy Rate	46%	Minimum Occupancy Rate	46%
Base Cap Rate	11.57%	Base Cap Rate	11.46%	Base Cap Rate	11.26%
<b>Trend applied to Room Income and Expenses: -37.05%</b>					

# Hotel Guidelines

Class "4" Hotels					
Rooms Less than	32	Rooms Between	32 - 69	Rooms Greater than	69
Typical Total Income per Room Range	\$18,466 - \$32,958	Typical Total Income per Room Range	\$16,637 - \$28,641	Typical Total Income per Room Range	\$17,149 - \$30,478
Expense Ratio	42% - 60%	Expense Ratio	44% - 62%	Expense Ratio	43% - 61%
Minimum Occupancy Rate	38%	Minimum Occupancy Rate	44%	Minimum Occupancy Rate	45%
Base Cap Rate	11.66%	Base Cap Rate	11.55%	Base Cap Rate	11.50%
<b>Trend applied to Room Income and Expenses: -30.07%</b>					

Secondary Hotels					
Hotel Class	Apartment	Hotel Class	Dormitory	Hotel Class	HOSTEL, SRO, ASSISTANCE
Typical Total Income per Room Range	\$13,304 - \$21,254	Typical Total Income per Room Range	\$8,580 - \$22,679	Typical Total Income per Room Range	\$6,781 - \$15,540
Expense Ratio	30% - 55%	Expense Ratio	21% - 46%	Expense Ratio	29% - 60%
Minimum Occupancy Rate	37%	Minimum Occupancy Rate	44%	Minimum Occupancy Rate	38%
Base Cap Rate	11.17%	Base Cap Rate	11.12%	Base Cap Rate	11.21%
<b>Trend applied to Room Income and Expenses: -30.07%</b>					

## Tax Class 4 Income and Expense Trends by Property Types

Guidelines Category	Median Income Trend Factor	Expense Trend Factor
<b>Citywide Garages</b>	-20.23%	2.32%
<b>Factories/Warehouses/Storage</b>		
•Manhattan	-16.43%	1.43%
•Bronx	-15.09%	3.15%
•Brooklyn	-15.46%	2.18%
•Queens	-15.65%	2.99%
•Staten Island	-14.72%	3.89%
<b>Retail</b>		
•Manhattan South of 125th St. and Downtown Brooklyn	-24.84%	2.19%
•Manhattan North of 125th St.	-17.08%	2.28%
•Bronx	-17.69%	1.67%
•Brooklyn (Exclude Downtown Brooklyn)	-17.58%	2.65%
•Queens	-18.24%	2.22%
•Staten Island	-16.01%	2.84%
<b>Office</b>		
•Manhattan Class A/B/T and Downtown Brooklyn Office Class A	-14.96%	2.30%
•Manhattan Non Class A/B/T South of 110th St.	-18.00%	2.51%
•Manhattan Non Class A/B/T North of 110th St.	-19.58%	1.18%
•Bronx	-15.44%	1.42%
•Brooklyn (Exclude Downtown Brooklyn Class A)	-17.08%	2.16%
•Queens	-15.88%	2.26%
•Staten Island	-11.41%	2.28%

## Tax Class 2 Income and Expense Trends by Property Types

Guidelines Category		Median Income Trend Factor	Median Expense Trend factor
<b>Outerborough</b>	Regulated Walk Up Buildings	-6.66%	1.22%
	Regulated Pre-73 Elevator buildings	-6.47%	1.17%
	Regulated Post-73 Elevator Buildings	-6.47%	1.17%
	Unregulated Walk Up Buildings	-5.66%	1.87%
	Unregulated Pre-73 Elevator Buildings	-6.87%	1.56%
	Unregulated Post-73 Elevator Buildings	-6.87%	1.56%
<b>Manhattan</b>	Regulated Walk Up Buildings	-5.75%	1.63%
	Regulated Pre-73 Elevator buildings	-8.32%	1.78%
	Regulated Post-73 Elevator Buildings	-8.32%	1.78%
	Unregulated Walk Up Buildings	-3.77%	1.93%
	Unregulated Pre-73 Elevator Buildings	-6.17%	1.89%
	Unregulated Post-73 Elevator Buildings	-6.17%	1.89%

# Manhattan – Class 2ABC

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

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		11.20	14.71	22.08	26.74
<b>Income</b>					
<b>Low</b>	\$ 35.82	\$ 401	\$ 527	\$ 791	\$ 958
<b>Median</b>	\$ 41.92	\$ 470	\$ 617	\$ 926	\$ 1,121
<b>High</b>	\$ 50.26	\$ 563	\$ 739	\$ 1,110	\$ 1,344

**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
		5.34	8.18	10.69	11.03
<b>Income</b>					
<b>Low</b>	\$ 18.12	\$ 97	\$ 148	\$ 194	\$ 200
<b>Median</b>	\$ 20.29	\$ 108	\$ 166	\$ 217	\$ 224
<b>High</b>	\$ 24.64	\$ 132	\$ 202	\$ 263	\$ 272

**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
		13.16	15.68	22.61	25.97
<b>Income</b>					
<b>Low</b>	\$ 50.45	\$ 664	\$ 791	\$ 1,141	\$ 1,310
<b>Median</b>	\$ 62.91	\$ 828	\$ 986	\$ 1,422	\$ 1,634
<b>High</b>	\$ 76.45	\$ 1,006	\$ 1,199	\$ 1,729	\$ 1,985

**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 Approximate Market Value by Buiding Category (BCAT) table

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
<b>Income</b>		10.31	14.05	20.76	24.69
<b>Low</b>	\$ 37.71	\$ 389	\$ 530	\$ 783	\$ 931
<b>Median</b>	\$ 45.32	\$ 467	\$ 637	\$ 941	\$ 1,119
<b>High</b>	\$ 55.03	\$ 567	\$ 773	\$ 1,142	\$ 1,359
<p><b>CX01</b> 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).</p>					

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
<b>Income</b>		5.49	8.74	11.26	11.68
<b>Low</b>	\$ 18.54	\$ 102	\$ 162	\$ 209	\$ 217
<b>Median</b>	\$ 21.40	\$ 117	\$ 187	\$ 241	\$ 250
<b>High</b>	\$ 25.49	\$ 140	\$ 223	\$ 287	\$ 298
<p><b>CX02</b> 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.</p>					

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 Approximate Market Value by Buiding Category (BCAT) table

Income \ GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		6.87	9.40	10.70	12.38
Low	\$ 15.43	\$ 106	\$ 145	\$ 165	\$ 191
Median	\$ 16.69	\$ 115	\$ 157	\$ 179	\$ 207
High	\$ 18.57	\$ 128	\$ 175	\$ 199	\$ 230

**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
		5.95	8.96	10.16	10.86
Low	\$ 14.84	\$ 88	\$ 133	\$ 151	\$ 161
Median	\$ 16.78	\$ 100	\$ 150	\$ 170	\$ 182
High	\$ 19.67	\$ 117	\$ 176	\$ 200	\$ 214

**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 Approximate Market Value by Building Category (BCAT) table - Brooklyn

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		9.75	15.48	17.68	26.50
<b>Income</b>					
<b>Low</b>	\$ 28.84	\$ 281	\$ 446	\$ 510	\$ 764
<b>Median</b>	\$ 33.64	\$ 328	\$ 521	\$ 595	\$ 891
<b>High</b>	\$ 38.92	\$ 379	\$ 602	\$ 688	\$ 1,031

**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
		8.46	13.14	15.61	26.58
<b>Income</b>					
<b>Low</b>	\$ 20.60	\$ 174	\$ 271	\$ 322	\$ 548
<b>Median</b>	\$ 23.65	\$ 200	\$ 311	\$ 369	\$ 629
<b>High</b>	\$ 28.21	\$ 239	\$ 371	\$ 440	\$ 750

**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
		6.22	10.59	12.32	19.28
<b>Income</b>					
<b>Low</b>	\$ 15.00	\$ 93	\$ 159	\$ 185	\$ 289
<b>Median</b>	\$ 16.98	\$ 106	\$ 180	\$ 209	\$ 327
<b>High</b>	\$ 19.95	\$ 124	\$ 211	\$ 246	\$ 385

**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 Approximate Market Value by Building Category (BCAT) table

Income \ GIM		GIM			
		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		7.27	12.34	15.50	20.68
Low	\$ 24.52	\$ 178	\$ 303	\$ 380	\$ 507
Median	\$ 30.27	\$ 220	\$ 374	\$ 469	\$ 626
High	\$ 37.01	\$ 269	\$ 457	\$ 574	\$ 765
<p><b>CX04</b> 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.</p>					

Income \ GIM		GIM			
		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		5.11	9.21	11.87	16.59
Low	\$ 15.48	\$ 79	\$ 143	\$ 184	\$ 257
Median	\$ 17.80	\$ 91	\$ 164	\$ 211	\$ 295
High	\$ 21.04	\$ 108	\$ 194	\$ 250	\$ 349
<p><b>CX05</b> 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, SPRING CREEK, SUNSET PARK, WILLIAMSBURG-CENTRAL, WILLIAMSBURG-EAST, WILLIAMSBURG-SOUTH, WYCKOFF HEIGHTS.</p>					

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) table

Income \ GIM		GIM			
		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		6.75	9.31	11.96	15.19
<b>Low</b>	\$ 19.05	\$ 129	\$ 177	\$ 228	\$ 289
<b>Median</b>	\$ 20.94	\$ 141	\$ 195	\$ 250	\$ 318
<b>High</b>	\$ 24.99	\$ 169	\$ 233	\$ 299	\$ 380

**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.

Income \ GIM		GIM			
		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		5.34	10.17	10.60	14.19
<b>Low</b>	\$ 16.23	\$ 87	\$ 165	\$ 172	\$ 230
<b>Median</b>	\$ 19.23	\$ 103	\$ 196	\$ 204	\$ 273
<b>High</b>	\$ 22.59	\$ 121	\$ 230	\$ 239	\$ 321

**CX06** includes neighborhoods: AIRPORT LA GUARDIA, ARVERNE, ASTORIA, BAYSIDE, BEECHURST, 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.

Income \ GIM		GIM			
		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		4.70	8.69	10.54	10.63
<b>Low</b>	\$ 14.75	\$ 69	\$ 128	\$ 155	\$ 157
<b>Median</b>	\$ 16.07	\$ 76	\$ 140	\$ 169	\$ 171
<b>High</b>	\$ 19.35	\$ 91	\$ 168	\$ 204	\$ 206

**RX09** includes neighborhoods: 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.

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
		5.63	9.62	13.50	16.72
<b>Low</b>	\$ 10.62	\$ 60	\$ 102	\$ 143	\$ 178
<b>Median</b>	\$ 15.10	\$ 85	\$ 145	\$ 204	\$ 252
<b>High</b>	\$ 18.81	\$ 106	\$ 181	\$ 254	\$ 315

**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-LIGHTHS 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
		4.71	7.94	10.75	13.86
<b>Low</b>	\$ 10.61	\$ 50	\$ 84	\$ 114	\$ 147
<b>Median</b>	\$ 15.48	\$ 73	\$ 123	\$ 166	\$ 215
<b>High</b>	\$ 19.05	\$ 90	\$ 151	\$ 205	\$ 264

**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-LIGHTHS 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	NEIGHBORHOOD
Manhattan	<b>RX01</b>	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	<b>RX02</b>	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	<b>RX03</b>	GRAMERCY, GREENWICH VILLAGE-CENTRAL, GREENWICH VILLAGE-WEST
Bronx	<b>RX04</b>	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
Brooklyn	<b>RX05</b>	BOERUM HILL, BROOKLYN HEIGHTS, CARROLL GARDENS, COBBLE HILL, COBBLE HILL-WEST, DOWNTOWN-FULTON MALL, FORT GREENE, PARK SLOPE, WINDSOR TERRACE
Brooklyn	<b>RX06</b>	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, SPRING CREEK, SUNSET PARK, WILLIAMSBURG-CENTRAL, WYCKOFF HEIGHTS
Brooklyn	<b>RX07</b>	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	<b>RX08</b>	AIRPORT LA GUARDIA, ASTORIA, BAYSIDE, BEECHHURST, 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
Queens	<b>RX09</b>	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	<b>RX10</b>	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

# Class 2ABC BCAT Definitions

## Apartment Buildings with less than 11 units - Mixed Use

BORO	BCAT	NEIGHBORHOOD
Manhattan	<b>CX01</b>	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	<b>CX02</b>	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	<b>CX03</b>	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
Brooklyn	<b>CX04</b>	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	<b>CX05</b>	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, SPRING CREEK, SUNSET PARK, WILLIAMSBURG-CENTRAL, WILLIAMSBURG-EAST, WILLIAMSBURG-SOUTH, WYCKOFF HEIGHTS
Queens	<b>CX06</b>	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	<b>CX07</b>	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