

### 1 Complete an Application for Apportionments or Mergers

Complete a Form RP-602, which is available at [www.nyc.gov/apportionments](http://www.nyc.gov/apportionments). Once you have completed the form, you will need to submit it to the Department of Finance in person, along with accompanying documents. The form must be signed, sealed, and dated by the architect or professional engineer.

When completing the form, please ensure that:

- The property owner's name matches the name on the deed(s)
- The dimensions on the diagram depict the proposed conditions and agree with the dimensions on the tax map, including the proposed limiting plane, its elevation, and the vertical datum
- The street and cross streets are labeled clearly in the diagram; be sure to include the distance to the nearest cross street

### 2 Pay all outstanding debts and taxes

Before you visit the Department of Finance, you must determine the following:

- Are there any outstanding Environmental Control Board (ECB) judgment debts related to the property? You can find out by visiting [www.nyc.gov/citypay](http://www.nyc.gov/citypay) and selecting option six, "Violations Adjudicated by the Office of Administrative Trials and Hearings (OATH) (formerly ECB)." You can search by the owner's name and address.
- Are all outstanding taxes paid? You can find out by logging on to [www.nyc.gov/nycproperty](http://www.nyc.gov/nycproperty) and viewing the "Account Balance" and "Account History" screens.

If there are ECB summonses or outstanding taxes related to the property, we will not be able to issue you a tentative tax lot number, which you will need before you can get a permanent tax lot number.

### 3 Obtain a tentative tax lot number from the Department of Finance

Bring the RP-602 form in person to the Department of Finance's Tax Map Office at 66 John Street, 3rd Floor, New York, NY 10038.

We will review the application, check to ensure that there are no outstanding taxes or ECB debts, and, if everything is in order, write you an invoice for the lot fees (\$73 per lot).

We will give you a receipt for your apportionment fee, assign your tentative lot numbers, and sign your form.

### 4 Obtain approval from the Department of Buildings and record a ZLDA

Once you receive tentative lot numbers, you will need to file your RP602 with the Department of Buildings, and possibly other agencies, before the Department of Finance can grant your final tax lots and add them to the tax map. To file the appropriate Department of Buildings form, and for more information and instructions, visit the New York City Department of Buildings at [www.nyc.gov/dob](http://www.nyc.gov/dob).

You must also record a zoning lot development agreement (ZLDA) in ACRIS ([www.nyc.gov/acris](http://www.nyc.gov/acris)) for air rights lot apportionments. (A ZLDA is not required for subterranean rights applications.) The ZLDA must state that no construction will take place in the air lot and specify the elevation of the lower limiting plane.

## Air and Subterranean Lot Apportionment Process: A Step-by-Step Guide, continued

### **5** Return to the Department of Finance for your final tax lot number(s)

When you have all required documents, you must submit them in person to the Department of Finance's Tax Map Office for final approval. As noted in step 2, there can't be any outstanding taxes or ECB judgments against the properties. For both air and subterranean lot apportionments, you will need to submit:

- The completed RP-602 form, signed by the Tax Map Office
- A receipt for the tax lot fees
- The latest deed on record for the property
- The approved subdivision improved (SI) application from the Department of Buildings
- Two 11" x 17" surveys bearing inked/embossed surveyor seals with the following information. (The surveys must be less than one year old, and the vacant lots must be marked as "vacant.")
  - ▶ Lot lines and metes and bounds for the requested subdivision of lots
  - ▶ A 3D lot diagram that shows the elevation and vertical datum for the limiting plane
  - ▶ Tentative lot numbers for each lot
  - ▶ Area square footage for each lot

For air lot apportionments only, you will also need to submit the zoning lot development agreement recorded in ACRIS, and the survey must indicate the highest elevation of any structures existing on the base lot.

### **6** Approval or return

The Tax Map Office will process applications in the order they are received. Generally, after 30 days, you will receive a notification that your application has been approved or returned.

The most common reasons applications are returned at this stage are:

- Outstanding property taxes on the lot
- Discrepancies between the Department of Building filings and the RP-602 filed with the Department of Finance
- The inclusion of surveys that are outdated or incomplete

Please note that if any of the information on your RP-602 has changed before you receive your final tax lot numbers, you must complete a new RP-602 and bring both forms to the Department of Finance.

Once approved, your tentative tax lot number will become final, the tax map will be changed, and you can file documents for new lots in ACRIS and purchase a certified tax map.

If due to a disability you need an accommodation in order to apply for and receive a service or participate in a program offered by the Department of Finance, please contact the Disability Service Facilitator at [www.nyc.gov/contactdofeeo](http://www.nyc.gov/contactdofeeo) or by calling 311.

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