

New York City Department of Finance

Notice of Public Hearing and Opportunity to Comment on Proposed Rules

What are we proposing? The New York City Department of Finance (DOF) is proposing a rule in relation to the apportionment of tax lot parcels, a portion of which were acquired by the City of New York through condemnation proceedings.

When and where is the hearing? DOF will hold a public hearing on the proposed rule. The public hearing will take place at 11:00 AM on January 29, 2026. The hearing will be conducted remotely through Microsoft Teams. To participate in the public hearing, enter the URL <https://www.microsoft.com/en-us/microsoft-teams/join-a-meeting>. If prompted to provide the meeting ID, please enter: 294 664 878 746 83; If prompted for a passcode, please enter the following: XD2Az7cT. You can also participate in the hearing via telephone by calling +1 646-893-7101. The Phone conference ID: 840 433 005#.

This location has the following accessibility option(s) available:
Audio-only access

How do I comment on the proposed rules? Anyone can comment on the proposed rules by:

- **Website.** You can submit comments to DOF through the NYC rules website at <http://rules.cityofnewyork.us>.
- **Email.** You can email comments to DOFRules@finance.nyc.gov.
- **Mail.** You can mail comments to NYC Department of Finance, Legal Affairs Division, 375 Pearl Street, 30th Floor, New York, NY 10038, Attn: Timothy Byrne.
- **Fax.** You can fax comments to NYC Department of Finance, Attn: Timothy Byrne, at (212) 748-6981.
- **By speaking at the hearing.** Anyone who wants to comment on the proposed rule at the public hearing must sign up to speak. You can sign up before the hearing by calling Joan Best at (212) 748-7214. You can speak for up to three minutes. Please note that the hearing is for accepting oral testimony only and is not held in a "Question and Answer" format.

Is there a deadline to submit comments? The deadline to submit written comments is January 29, 2026.

Do you need assistance to participate in the hearing? You must contact DOF's Office of Legal Affairs if you need a reasonable accommodation of a disability at the hearing. You must tell us if you need a sign language interpreter. You can tell us by mail at the address given above. You may also tell us by telephone by calling Joan Best at (212) 748-7214; or by email at bestj@finance.nyc.gov. Advance notice is requested to allow sufficient time to arrange the

accommodation. Please provide at least 72 hours' notice prior to the hearing to ensure availability. This location has the following accessibility option(s) available: Audio-only access.

Can I review the comments made on the proposed rules? You can review the comments made online on the proposed rules by going to the website at <http://rules.cityofnewyork.us/>. A few days after the hearing, copies of all comments submitted online, copies of all written comments, and a video recording of oral comments concerning the proposed rule will be available on the DOF website. Copies of these documents may also be reviewed at NYC Department of Finance, Legal Affairs Division, 375 Pearl Street, 30th Floor, New York, N.Y. 10038.

What authorizes DOF to make this rule? Sections 1043 and 1504 of the City Charter as well as section 11-203 of the Administrative Code. This proposed rule was not included in DOF's regulatory agenda for this Fiscal Year because it was not contemplated when DOF published the agenda.

Where can I find the DOF rules? The DOF rules are in title 19 of the Rules of the City of New York. See the link below.
<https://codelibrary.amlegal.com/codes/newyorkcity/latest/NYCrules/0-0-0-34211>

What rules govern the rulemaking process? DOF must meet the requirements of Section 1043 of the City Charter when creating or changing rules. This notice is made according to the requirements of Section 1043 of the City Charter.

Statement of Basis and Purpose of Proposed Rule

The New York City Department of Finance ("DOF") is proposing the following rule change pursuant to the powers set forth in New York City Charter §§ 1043(a) and 1504, as well as New York City Administrative Code § 11-203.

DOF is proposing a rule amendment that would provide that the requirements applicable to tax lot merger and apportionments pursuant to chapter 54 of Title 19 of the Rules of the City of New York ("RCNY") do not apply when a portion of a separately assessed parcel has been acquired by the City through a condemnation proceeding. The City, as condemnor, takes title to property via eminent domain. Because of the involuntary nature of condemnation proceedings, former owners of portions of property that the City has condemned may not, or cannot, cooperate in an application for an apportionment under 19 RCNY § 54-02. In these circumstances, a streamlined apportionment process is necessary to properly apportion parcels where such action is already subject to substantial administrative and judicial oversight.

Section one of this rule would amend 19 RCNY § 54-02 to add a new subdivision (b-1), which would provide that in circumstances where the City takes title to a portion of a parcel through condemnation, the City, as an applicant for apportionment of such parcel in accordance with such condemnation, would not be subject to the requirements of subdivision (b) of such section.

Section two of this rule would clarify that this rule applies to properties acquired via eminent domain both prior to and after the effective date of this rule for apportionment submitted after the effective date of this rule.

Section 1. Section 54-02 of title 19 of the Rule of the City of New York is amended by adding a new subdivision (b-1) to read as follows:

(b-1) Notwithstanding any other provision of this chapter, the provisions of subdivision (b) of this section shall not apply to the city of New York where the city of New York submits an application for the apportionment of a parcel, provided that (i) the city of New York acquired a portion of such parcel through a condemnation proceeding conducted in accordance with the Eminent Domain Procedure Law; and (ii) such application only seeks to apportion from such parcel the portion acquired by the City of New York through such condemnation proceeding.

§ 2. Section one of this rule applies to the City of New York in regard to applications submitted to the Department of Finance pursuant to chapter 54 of title 19 of the Rules of the City of New York after the date that this rule takes effect.

**NEW YORK CITY MAYOR'S OFFICE OF OPERATIONS
253 BROADWAY, 10th FLOOR
NEW YORK, NY 10007
212-788-1400**

**CERTIFICATION / ANALYSIS
PURSUANT TO CHARTER SECTION 1043(d)**

RULE TITLE: Amendment of Rules Relating to Mergers and Apportionments of Real Property
Tax Lots

REFERENCE NUMBER: DOF-80

RULEMAKING AGENCY: Department of Finance

I certify that this office has analyzed the proposed rule referenced above as required by Section 1043(d) of the New York City Charter, and that the proposed rule referenced above:

- (i) Is understandable and written in plain language for the discrete regulated community or communities;
- (ii) Minimizes compliance costs for the discrete regulated community or communities consistent with achieving the stated purpose of the rule; and
- (iii) Does not provide a cure period because it does not establish a violation, modification of a violation, or modification of the penalties associated with a violation.

/s/ Francisco X. Navarro
Mayor's Office of Operations

December 19, 2025
Date

**NEW YORK CITY LAW DEPARTMENT
DIVISION OF LEGAL COUNSEL
100 CHURCH STREET
NEW YORK, NY 10007
212-356-4028**

**CERTIFICATION PURSUANT TO
CHARTER §1043(d)**

RULE TITLE: Amendment of Rules Relating to Mergers and Apportionments of Real Property Tax Lots

REFERENCE NUMBER: 2025 RG 090

RULEMAKING AGENCY: Department of Finance

I certify that this office has reviewed the above-referenced proposed rule as required by section 1043(d) of the New York City Charter, and that the above-referenced proposed rule:

- (i) is drafted so as to accomplish the purpose of the authorizing provisions of law;
- (ii) is not in conflict with other applicable rules;
- (iii) to the extent practicable and appropriate, is narrowly drawn to achieve its stated purpose; and
- (iv) to the extent practicable and appropriate, contains a statement of basis and purpose that provides a clear explanation of the rule and the requirements imposed by the rule.

/s/ STEVEN GOULDEN
Senior Counsel

Date: December 19, 2025