

DEPARTMENT OF FINANCE

Preston Niblack, Commissioner



WHAT WE DO

The Department of Finance (DOF) is responsible for the collection of more than \$45 billion in revenue annually for the City and the valuation of over one million properties worth a total of nearly \$1.4 trillion. DOF administers property tax exemption and abatement programs, assists New Yorkers with tax payment issues through the Office of the Taxpayer Advocate, adjudicates parking tickets, records property-related documents, and administers the City's bank accounts, cash flows, and business and excise taxes.

Through the Office of the Sheriff, DOF enforces court mandates and orders, warrants of arrest, property seizures, and a wide variety of state and City public safety mandates. The Sheriff's Office investigates deed fraud, the trafficking of illegal and untaxed tobacco products, and the sale of synthetic narcotics.

Through the Mayor's Office of Pensions and Investments, DOF advises the administration on the management of the City's five pension systems.

DOF's guiding mission is to provide exceptional customer service and the agency has implemented many programs and initiatives to improve the customer's experience and make it easier for the public to interact with the agency. Additionally, the Agency strives to ensure that New Yorkers have the opportunity to receive all of the DOF-administered benefits and savings for which they are eligible.

FOCUS ON EQUITY

DOF is committed to making sure that eligible individuals and families access the benefits they are entitled to while enforcing the tax codes justly so that all New Yorkers pay their fair share. The Agency's programs and benefits touch the lives of seniors, people with disabilities, veterans, people with low or no English language proficiency, low-income households, and other vulnerable constituencies.

DOF programs that promote equity include those that help New Yorkers remain in their homes, apartments, and communities. The Rent Freeze Program, which includes the Senior Citizen Rent Increase Exemption (SCRIE) and the Disability Rent Increase Exemption (DRIE), protects New Yorkers from rent increases, while property tax exemptions like the Senior Citizen Homeowners' Exemption (SCHE) and the Disabled Homeowners' Exemption (DHE) help homeowners remain in their homes by reducing their property taxes. Recently, DOF successfully advocated for New York State legislation which will streamline the application process. DOF also offer veterans, clergy, and other property tax exemptions.

The Agency has also established the Office of the Taxpayer Advocate (OTA) and Office of the Parking Summons Advocate (OPSA), which primarily serve New York taxpayers with limited access to resources to address tax issues or parking and camera violations. OTA and OPSA provide additional means for the public to resolve challenging and potentially costly issues with the City. The Agency considers recommendations from these offices to develop systemic changes to help more New Yorkers get the services and resources they need.

DOF is committed to meeting customers where they are and making it as easy and convenient as possible to do interact with the agency. Over the past several years the Agency has introduced new programs and payment options to ensure that customers get clear and accurate information as well as prompt and professional service. While most Department of Finance transactions can be conducted online, we provide options for customers who are not comfortable accessing DOF's resources electronically. The Agency maintains paper versions of applications and forms, and the agency's five borough-based business centers provide all residents and businesses with an in-person option to make payments, apply for benefits, or receive general assistance. In Fiscal 2023, DOF business centers handled more than 1.5 million in-person transactions and the agency's Customer Contact Center received nearly 74,000 calls from constituents. This is just one example of the Agency's continuous effort to measure touch-points with customers, an effort which extends to our business centers, payment kiosks, and other payment options.

While DOF continues to serve customers who are not able to interact with the agency online, DOF is building for a future in which more and more DOF business will be conducted electronically. The Agency's recent efforts to help New Yorkers access important benefits include introducing a new self-serve payment plan website for parking tickets that allows customers to set up payment plans at their convenience, online, without unnecessary trips or calls to DOF's business centers. The Agency has also added more applications to the online "SmartFile" system, including primary residence self-verification for the co-op and condo abatement. The Agency has also conducted a robust public outreach effort to reach New Yorkers both virtually and in person, including by partnering with the Mayor's Office of Public Engagement and the Department for the Aging on various initiatives to connect residents with the Rent Freeze and homeowner tax exemption programs.

OUR SERVICES AND GOALS

SERVICE 1 Bill and collect property and other taxes.

- Goal 1a Increase the proportion of individuals and businesses that are in compliance with tax and revenue laws.
 - Goal 1b Promptly review requests for refunds.
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SERVICE 2 Bill, adjudicate and collect on parking tickets.

- Goal 2a Increase the proportion of parking tickets that are resolved.
 - Goal 2b Assure that all respondents are offered convenient options for paying and challenging tickets.
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SERVICE 3 Administer rent and property owner exemption programs.

- Goal 3a Promptly review applications for exemption programs.
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SERVICE 4 Help NYC taxpayers resolve tax issues.

- Goal 4a Through the Office of the Taxpayer Advocate, promptly address inquiries and resolve cases.
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SERVICE 5 Record property-related documents.

- Goal 5a Increase the percentage of online property recording transactions.
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SERVICE 6 Serve and execute legal processes and mandates.

- Goal 6a Increase the proportion of judgments, orders and warrants that are successfully served/executed.

HOW WE PERFORMED IN FISCAL 2023

SERVICE 1 Bill and collect property and other taxes.

Goal 1a Increase the proportion of individuals and businesses that are in compliance with tax and revenue laws.

In Fiscal 2023, the Tax Audit & Enforcement Division performed very well, even with some significant staff retention challenges. The average amount collected from a closed audit increased by 52 percent, resulting in a significant increase in revenue. This resulted from staff focusing on closing several large cases.

Due to the resignation and retirement of a significant number of field auditors, many cases were temporarily held in supervisors' inventories prior to being assigned to newly hired auditors. This hold time, plus the time required for incoming staff to familiarize themselves with the cases, increased the field audit turnaround time by 17 percent in Fiscal 2023 over the previous year. In contrast, the turnaround time for non-field audits decreased by 14 percent, as non-field staff worked on less complex cases. There was a 23 percent decrease in tax liability as a result of non-field audits compared to the prior year.

Performance Indicators	Actual					Target		Trend	
	FY19	FY20	FY21	FY22	FY23	FY23	FY24	5-Year	Desired Direction
★ Property taxes billed that are paid (%)	98.3%	98.1%	97.9%	98.1%	97.8%	98.0%	98.0%	Neutral	Up
– Paid on time (%)	95.5%	95.9%	94.8%	94.7%	94.8%	*	*	Neutral	Up
Average turnaround time for field audits (days)	382	408	442	452	528	*	*	Up	Down
Average turnaround time for non-field audits (days)	175	175	201	230	197	*	*	Up	Down
Increase in tax liability as a result of audits (%)	19.0%	20.1%	25.8%	29.4%	25.3%	*	*	Up	Up
Increase in tax liability as a result of field audits (%)	18.5%	21.2%	26.1%	28.0%	24.9%	*	*	Up	Up
Increase in tax liability as a result of non-field audits (%)	25.4%	10.9%	22.7%	43.0%	33.2%	*	*	Up	Up
Originally noticed properties sold in lien sale (%)	NA	16%	NA	25%	NA	*	*	NA	Down
Properties in final lien sale	NA	3,724	NA	2,841	NA	*	*	NA	Down
★ Critical Indicator ● Equity Indicator "NA" Not Available ⇅ Directional Target * None									

Goal 1b Promptly review requests for refunds.

DOF maintained its average processing times for both business and property refunds and met the annual targets. The Agency processed \$731 million in business refunds and \$528 million in property refunds, a 10 percent increase over the prior year. DOF continues to introduce customer service enhancements to facilitate the refund process for taxpayers, including a new email box specifically for check/refund replacements and detailed refund information. The average processing time to issue both requested and non-requested business tax refunds for Fiscal 2023 was 12 days. There was no change in turnaround time for requested refunds, but the average time to issue non-requested refunds decreased, from 14 days to 12 days. This decrease was due to a decrease in the number of non-requested refunds and the addition of new staff to assist with processing cases.

Performance Indicators	Actual					Target		Trend	
	FY19	FY20	FY21	FY22	FY23	FY23	FY24	5-Year	Desired Direction
★ Average time to issue a property tax refund (days)	27	21	12	13	13	20	20	Down	Down
★ Average time to issue a business tax refund (requested or non-requested) (days)	15	15	14	12	12	25	25	Down	Down
Average Time to Issue a Requested Business Tax Refund (days)	13	13	13	12	12	17	17	Neutral	Down
★ Average Time to Issue a Non-Requested Business Tax Refund (days)	16	16	15	14	12	17	17	Down	Down
★ Critical Indicator ● Equity Indicator "NA" Not Available ⇅ Directional Target * None									

SERVICE 2 Bill, adjudicate and collect on parking tickets.

Goal 2a Increase the proportion of parking tickets that are resolved.

With the resumption of pre-pandemic parking ticket enforcement practices, the number of parking tickets resolved in 90 days increased to a projected 12.5 million and the percentage of parking tickets paid within 90 days increased to 68.9 percent. The 12.5 million estimate is based on data from the first nine months of the fiscal year, in which 9,389,330 parking tickets were resolved.

Performance Indicators	Actual					Target		Trend	
	FY19	FY20	FY21	FY22	FY23	FY23	FY24	5-Year	Desired Direction
Parking tickets resolved within 90 days (000)	8,896	9,225	10,120	10,767	NA	*	*	NA	*
★ Parking tickets paid within 90 days (%)	66.3%	68.5%	65.5%	66.2%	NA	65.0%	65.0%	NA	Up
Parking tickets dismissed within 90 days (%)	11.1%	5.3%	3.7%	3.3%	NA	*	*	NA	Down
★ Critical Indicator ● Equity Indicator "NA" Not Available ⇅ Directional Target * None									

Goal 2b Assure that all respondents are offered convenient options for paying and challenging tickets.

Parking ticket hearings increased by 22 percent from Fiscal 2022 to Fiscal 2023. This included a 66 percent increase in in-person hearings, a 17 percent increase in online hearings, and an eight percent decrease in hearings by mail. Even with the increase in the total number of hearings, DOF has met its targets for ensuring that all respondents are offered convenient options for paying and challenging tickets. The average turnaround time for in-person parking ticket hearings was three minutes, below the target of 12 minutes. The average turnaround time to issue decisions for hearings by web was six days, below the target of nine days. The average turnaround time to issue decisions for hearings by mail was eight days, below the target of 14 days. Usage of DOF's Pay or Dispute app, one of the most convenient and efficient means of paying for or challenging tickets, increased by 24 percent compared to Fiscal 2022.

Performance Indicators	Actual					Target		Trend	
	FY19	FY20	FY21	FY22	FY23	FY23	FY24	5-Year	Desired Direction
Parking summonses adjudicated (000)	2,346	1,902	1,776	1,959	2,247	*	*	Neutral	*
★ Parking ticket hearings	1,074,662	998,215	1,117,467	1,047,121	1,277,636	*	*	Up	*
– In-person hearings	185,021	127,418	132,119	205,862	341,533	*	*	Up	*
– Hearings-by-mail	291,299	260,677	272,599	206,256	190,708	*	*	Down	*
– Online hearings	598,342	610,120	712,749	635,003	745,395	*	*	Up	*
Parking ticket "Pay or Dispute" app transactions	1,142,596	1,451,241	1,855,374	2,037,385	2,524,746	*	*	Up	*
★ Average turnaround time for in-person parking ticket hearings (minutes)	10	12	1	1	3	12	12	Down	Down
★ Average turnaround time to issue decision for parking ticket hearing-by-web (days)	4.2	4.7	4.0	4.0	5.9	8.5	8.5	Up	Down
★ Average turnaround time to issue decision for parking ticket hearing-by-mail (days)	6.7	7.2	7.0	6.9	7.8	14.0	14.0	Up	Down
Parking ticket appeals reviewed	33,982	25,031	35,827	30,073	54,671	*	*	Up	*
Parking ticket appeals granted a reversal (%)	20.0%	16.0%	23.0%	23.0%	11.0%	*	*	Down	Down
★ Critical Indicator ● Equity Indicator "NA" Not Available ⇅ Directional Target * None									

SERVICE 3 Administer rent and property owner exemption programs.

Goal 3a

Promptly review applications for exemption programs.

Processing times continued to fluctuate for rent freeze applications. As previously reported, DOF has seen increased processing times due to a policy that DOF implemented in response to the COVID-19 pandemic. As many rent freeze customers were not able to file a renewal application or submit requested information, DOF did not deny their applications or revoke their benefits.

In late October and early November 2022, DOF mailed a total of 40,201 renewal applications to SCHE and DHE recipients. In November alone, DOF received 12,699 responses to request for additional information required to make a final determination on program eligibility. Processing resources were shifted to address these applications. With an eight percent decrease in authorized processing staff headcount, the Agency is still working to meet their target times to process homeowner and rent freeze applications and will continue to leverage every option to reduce wait times for customers. Monthly average processing times were as high as 52 days in November 2022, but consistently declined starting in March 2023, closing the year with an average of 27 days.

To offset the reduction of processing staff, the Agency is exploring the possibility of additional automation to reduce and stabilize application processing times to pre-pandemic levels. Additionally, DOF successfully advocated for New York State legislation that will simplify the application process moving forward to reduce customer and staff burden.

Performance Indicators	Actual					Target		Trend	
	FY19	FY20	FY21	FY22	FY23	FY23	FY24	5-Year	Desired Direction
Initial applications received - Senior Citizen Rent Increase Exemption (SCRIE)	6,600	4,582	4,389	5,024	7,154	*	*	Up	*
★ Average time to process initial SCRIE applications (days)	7.0	6.9	8.5	11.1	25.8	10.0	10.0	Up	Down
Renewal applications received - SCRIE	24,564	25,632	23,216	32,064	22,959	*	*	Neutral	*
Average time to process SCRIE renewal applications (days)	6.6	5.3	9.8	10.2	25.3	10.0	10.0	Up	Down
Initial applications received - Disability Rent Increase Exemption (DRIE)	1,566	1,216	1,098	1,031	1,472	*	*	Down	*
★ Average time to process initial DRIE applications (days)	7.3	7.6	6.7	10.0	22.7	10.0	10.0	Up	Down
Renewal applications received - DRIE	5,957	5,813	5,869	7,464	5,810	*	*	Neutral	*
★ Average time to process DRIE renewal applications (days)	6.4	5.2	9.4	9.8	22.4	10.0	10.0	Up	Down
Initial applications received - Senior Citizen Homeowners' Exemption (SCHE)	8,446	9,117	9,750	6,094	7,312	*	*	Down	*
★ Average time to process initial SCHE applications (days)	16.3	37.1	11.7	10.3	14.5	↓	↓	Down	Down
Renewal applications received - SCHE	36,111	6,959	27,328	12,759	33,141	*	*	Neutral	*
★ Average time to process SCHE renewal applications (days)	18.5	20.8	13.2	8.5	19.3	↓	↓	Down	Down
Initial applications received - Disability Homeowners' Exemption (DHE)	868	669	576	603	728	*	*	Down	*
★ Average time to process initial DHE applications (days)	15.9	34.1	14.6	5.9	10.0	↓	↓	Down	Down
Renewal applications received - DHE	2,777	2,659	2,052	2,242	2,997	*	*	Neutral	*
★ Average time to process DHE renewal applications (days)	14.0	23.4	25.7	8.6	12.8	↓	↓	Down	Down
★ Critical Indicator ● Equity Indicator "NA" Not Available ↑↓ Directional Target * None									

SERVICE 4 Help NYC taxpayers resolve tax issues.

Goal 4a

Through the Office of the Taxpayer Advocate, promptly address inquiries and resolve cases.

The Office of the Taxpayer Advocate (OTA) saw an increase in processing time for inquiries due to a change in definition and a significant expansion in cases involving property tax exemptions and abatements. Inquiry processing time increased because inquiries are now defined as matters resolved by OTA using only in-house knowledge and resources and are no longer converted automatically to cases after 10 days if they are not answered. As a result of this change and delays with taxpayer submission of documentation, inquiry processing times rose by four days. The average time to address OTA inquiries was six days for Fiscal 2023, an increase of 206 percent over Fiscal 2022.

Also, OTA saw a 78 percent increase in the number of cases involving property tax abatements, a 97 percent increase in cases involving Senior Citizen Homeowners' Exemption, and a 38 percent increase in cases involving the Not-for-Profit (NFP) Exemption. These increases can be explained by the end of auto-renewal for personal exemptions and OTA's expansion of in-person outreach in the aftermath of the COVID-19 pandemic.

Performance Indicators	Actual					Target		Trend	
	FY19	FY20	FY21	FY22	FY23	FY23	FY24	5-Year	Desired Direction
Inquiries received	1,738	1,454	1,278	1,177	1,201	*	*	Down	*
★ Average time to address inquiries (days)	4.1	9.9	2.4	1.9	5.9	10.0	10.0	Down	Down
Cases opened	665	664	834	706	1,045	*	*	Up	*
Cases closed	471	1,026	988	774	1,073	*	*	Up	*
★ Average time to close a case (days)	48.8	102.5	74.1	48.6	33.0	45.0	45.0	Down	Down
★ Critical Indicator ● Equity Indicator "NA" Not Available ⬆️⬆️ Directional Target * None									

SERVICE 5 Record property-related documents.

Goal 5a

Increase the percentage of online property recording transactions.

The average time to record property documents improved 71 percent in Fiscal 2023 due to the implementation of optical character recognition. Changes to the workflow and additional staff training have led to quicker document review and acceptance. The slight decrease in the submission of documents electronically can be attributed to economic conditions and the overall downward trend of document submissions. Specifically, we saw a significant decrease in property transfer submissions by the major title companies, which have higher rates of electronic submissions than other customers.

Performance Indicators	Actual					Target		Trend	
	FY19	FY20	FY21	FY22	FY23	FY23	FY24	5-Year	Desired Direction
Property recording transactions online (%)	73.0%	78.4%	84.8%	86.0%	83.9%	*	*	Up	Up
Average time to record and index property documents citywide (days)	0.6	0.7	2.8	4.5	1.3	*	*	Up	Down
★ Critical Indicator ● Equity Indicator "NA" Not Available ⬆️⬆️ Directional Target * None									

SERVICE 6 Serve and execute legal processes and mandates.

Goal 6a Increase the proportion of judgments, orders and warrants that are successfully served/executed.

In Fiscal 2023, DOF experienced a 15 percent decrease in arrest warrants successfully executed. This resulted from the vacating of 76 warrants and the withdrawal of 136 warrants. The agency received and served more orders of protection in Fiscal 2023 than in Fiscal 2022. However, the increase in our “Not found” category indicates that more individuals have changed addresses.

In Fiscal 2023, DOF recorded a two percent increase in the number of property order seizures in comparison to Fiscal 2022. However, the Agency experienced a significant increase in the total number of vehicles seized and towed more vehicles with its monthly ghost car operations. There was a three percent reduction in the number of child support orders successfully served, as a number of orders were vacated or withdrawn.

Performance Indicators	Actual					Target		Trend	
	FY19	FY20	FY21	FY22	FY23	FY23	FY24	5-Year	Desired Direction
Arrest warrants successfully executed (%)	76%	78%	61%	79%	65%	*	*	Down	Up
Orders of protection successfully served (%)	56%	55%	61%	61%	58%	*	*	Neutral	Up
Property seizure orders successfully executed (%)	78%	62%	40%	50%	51%	*	*	Down	Up
Child support orders successfully served (%)	63%	64%	66%	59%	56%	*	*	Down	Up
★ Critical Indicator ● Equity Indicator “NA” Not Available ⇅ Directional Target * None									

AGENCY-WIDE MANAGEMENT

Performance Indicators	Actual					Target		Trend	
	FY19	FY20	FY21	FY22	FY23	FY23	FY24	5-Year	Desired Direction
Total revenue collected (\$000,000)	\$41,064	\$42,310	\$44,550	\$45,341	\$47,735	*	*	Up	*
– Property taxes collected (\$000,000)	\$27,745	\$29,530	\$31,292	\$29,622	\$31,519	*	*	Up	*
– Business taxes collected (\$000,000)	\$7,855	\$7,637	\$8,484	\$9,800	\$10,462	*	*	Up	*
– Property transfer taxes collected (\$000,000)	\$2,640	\$2,111	\$1,928	\$3,238	\$2,176	*	*	Neutral	*
– Traffic violations revenue (\$000,000)	\$698	\$718	\$718	\$847	\$1,118	*	*	Up	*
– Audit and enforcement revenue collected (\$000,000)	\$1,058	\$999	\$1,137	\$871	\$1,321	*	*	Up	*
– Other revenue (\$000,000)	\$1,069	\$1,315	\$993	\$962	\$1,329	*	*	Neutral	*
★ Critical Indicator ● Equity Indicator “NA” Not Available ⇅ Directional Target * None									

AGENCY CUSTOMER SERVICE

Performance Indicators	Actual					Target		Trend	
	FY19	FY20	FY21	FY22	FY23	FY23	FY24	5-Year	Desired Direction
Customer Experience									
E-mails responded to in 14 days (%)	79%	83%	79%	81%	60%	85%	85%	Down	Up
Letters responded to in 14 days (%)	84%	84%	64%	75%	56%	85%	85%	Down	Up
Completed customer requests for interpretation	4,550	4,627	2,510	3,189	NA	*	*	NA	*
Average customer in-person wait time (minutes)	7	6	1	3	21	12	12	Up	Down
Calls answered by customer service representative (%)	91%	94%	82%	66%	30%	*	*	Down	Up
CORE facility rating	NA	96	99	98	97	90	90	NA	Up
Number of calls to the Customer Contact Center	NA	39,045	51,299	52,315	54,938	*	*	NA	*
Average time to complete calls to the Customer Contact Center (minutes:seconds)	NA	12:52	14:11	11:35	10:15	*	*	NA	*
★ Critical Indicator ● Equity Indicator “NA” Not Available ⇅ Directional Target * None									

AGENCY RESOURCES

Resource Indicators	Actual ¹					Plan ²		5yr Trend
	FY19	FY20	FY21	FY22	FY23	FY23	FY24	
Expenditures (\$000,000) ³	\$300.2	\$310.1	\$301.1	\$301.2	\$344.1	\$343.3	\$341.0	Up
Revenues (\$000,000)	\$883.0	\$887.0	\$877.4	\$1,064.0	\$1,298.6	\$1,126.6	\$1,025.7	Up
Personnel	2,051	2,018	1,935	1,725	1,691	1,928	1,937	Down
Overtime paid (\$000)	\$5,306	\$7,034	\$7,796	\$7,424	\$2,103	\$2,193	\$1,358	Down
¹ Actual financial amounts for the current fiscal year are not yet final. Final fiscal year actuals, from the Comptroller's Comprehensive Annual Financial Report, will be reported in the next PMMR. Refer to the "Indicator Definitions" at nyc.gov/mmr for details. ² Authorized Budget Level ³ Expenditures include all funds "NA" - Not Available * None								

SPENDING AND BUDGET INFORMATION

Where possible, the relationship between an agency’s goals and its expenditures and planned resources, by budgetary unit of appropriation (UA), is shown in the ‘Applicable MMR Goals’ column. Each relationship is not necessarily exhaustive or exclusive. Any one goal may be connected to multiple UAs, and any UA may be connected to multiple goals.

Unit of Appropriation	Expenditures FY22 ¹ (\$000,000)	Modified Budget FY23 ² (\$000,000)	Applicable MMR Goals ³
Personal Services - Total	\$164.7	\$170.2	
001 - Administration and Planning	\$46.2	\$47.8	All
002 - Operations	\$20.6	\$20.8	1b, 3a
003 - Property	\$28.7	\$28.2	1a, 1b, 5a
004 - Audit	\$30.2	\$31.5	1a, 1b
005 - Legal	\$5.7	\$6.0	1a, 1b, 2a
007 - Parking Violations Bureau	\$9.1	\$9.9	2a, 2b
009 - City Sheriff	\$24.3	\$26.1	1a, 2a, 6a
Other Than Personal Services - Total	\$136.5	\$173.9	
011 - Administration	\$81.4	\$105.6	All
022 - Operations	\$40.1	\$41.6	1b, 3a
033 - Property	\$4.8	\$6.3	1a, 1b, 5a
044 - Audit	\$0.2	\$0.4	1a, 1b
055 - Legal	\$0.1	\$0.4	1a, 1b, 2a
077 - Parking Violations Bureau	\$0.7	\$0.8	2a, 2b
099 - City Sheriff	\$9.2	\$18.8	1a, 2a, 6a
Agency Total	\$301.2	\$344.1	
¹ Comprehensive Annual Financial Report (CAFR) for the Fiscal Year ended June 30, 2022. Includes all funds. ² City of New York Adopted Budget for Fiscal 2023, as of June 2023. Includes all funds. ³ Refer to agency goals listed at front of chapter. "NA" Not Available *None			

NOTEWORTHY CHANGES, ADDITIONS OR DELETIONS

None.

ADDITIONAL RESOURCES

For additional information on items referenced in the narrative, go to:

- NYC Rent Freeze Program:
www.nyc.gov/rentfreeze
- SCRIE:
<https://www1.nyc.gov/site/finance/benefits/landlords-scrie.page>
- DRIE:
<https://www1.nyc.gov/site/finance/benefits/landlords-drie.page>
- SCHE:
<https://www1.nyc.gov/site/finance/benefits/landlords-sche.page>
- DHE:
<https://www1.nyc.gov/site/finance/benefits/landlords-dhe.page>

For more information on the agency, please visit: www.nyc.gov/dof.

