

2020 Statistical Profile

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NEW YORK CITY TAX COMMISSION 2020 ANNUAL REPORT
2020 ASSESSMENT APPEALS AND OUTCOMES BY TAX CLASS

APPEALS				CURRENT YEAR OFFERS RECEIVED			CURRENT YEAR OFFERS ACCEPTED		
REAL PROPERTY DESIGNATION	APPLICATIONS	TAX LOTS	COLLECTIVE AMOUNT OF ASSESSMENTS	APPLICATIONS	TAX LOTS	COLLECTIVE AMOUNT OF OFFER	APPLICATIONS	TAX LOTS	COLLECTIVE AMOUNT OF REDUCTION
TAX CLASS 1	1,814	3,483	\$ 215,415,137	162	162	\$ 1,466,267	107	107	\$ 1,084,516
TAX CLASS 2	28,730	187,095	\$ 116,188,658,886	4,764	36,221	\$ 2,200,971,519	3,628	28,512	\$ 1,799,329,702
TAX CLASS 3	95	95	\$ 3,603,497,578	1	1	\$ 7,085,000	1	1	\$ 7,085,000
TAX CLASS 4	26,735	43,041	\$ 145,244,560,540	5,411	8,762	\$ 4,928,101,350	3,989	6,787	\$ 4,255,589,953
TOTAL	57,374	233,714	\$ 265,252,132,141	10,338	45,146	\$ 7,137,624,136	7,725	35,407	\$ 6,063,089,171

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**REMEDIAL ACTIONS BY TAX COMMISSION ON
APPLICATIONS IN 2020 FOR 2019 ASSESSMENTS**

OFFERS TO REDUCE 2019 ASSESSMENTS			ACCEPTED OFFERS TO REDUCE 2019 ASSESSMENTS		
APPLICATIONS	COLLECTIVE AMOUNT OF ASSESSMENTS AT ISSUE	COLLECTIVE AMOUNT OF ASSESSMENT REDUCTION OFFERS	APPLICATIONS	COLLECTIVE AMOUNT OF ASSESSMENTS NO LONGER AT ISSUE	COLLECTIVE AMOUNT OF ACCEPTED ASSESSMENT REDUCTION OFFERS
2,809	\$ 23,719,119,050	\$ 1,896,271,032	1,990	\$ 17,923,184,727	\$ 1,440,287,769

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2020 PRO SE ASSESSMENT APPEALS AND OUTCOMES BY TAX CLASS

APPEALS				CURRENT YEAR OFFERS RECEIVED			CURRENT YEAR OFFERS ACCEPTED		
REAL PROPERTY DESIGNATION	APPLICATIONS	TAX LOTS	COLLECTIVE AMOUNT OF ASSESSMENTS	APPLICATIONS	TAX LOTS	COLLECTIVE AMOUNT OF OFFER	APPLICATIONS	TAX LOTS	COLLECTIVE AMOUNT OF REDUCTION
TAX CLASS 1	413	420	\$ 29,700,824	116	116	\$ 578,254	71	71	\$ 367,421
TAX CLASS 2	262	362	\$ 130,521,840	79	108	\$ 4,827,774	52	73	\$ 2,757,610
TAX CLASS 3	10	10	\$ 751,913,588	0	0	\$ -	0	0	\$ -
TAX CLASS 4	327	427	\$ 1,000,313,692	105	131	\$ 67,635,455	66	86	\$ 62,766,005
TOTAL	1,012	1,219	\$ 1,912,449,944	300	355	\$ 73,041,483	189	230	\$ 65,891,036

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2020 ASSESSMENT APPEALS AND OUTCOMES - BY PROPERTY TYPE

APPEALS				CURRENT YEAR OFFERS RECEIVED			CURRENT YEAR OFFERS ACCEPTED		
REAL PROPERTY DESIGNATION	APPLICATIONS	TAX LOTS	COLLECTIVE AMOUNT OF ASSESSMENTS	APPLICATIONS	TAX LOTS	COLLECTIVE AMOUNT OF OFFER	APPLICATIONS	TAX LOTS	COLLECTIVE AMOUNT OF REDUCTION
TAX CLASS 1	1,814	3,483	\$ 215,415,137	162	162	\$ 1,466,267	107	107	\$ 1,084,516
CONDOMINIUMS	67	1,817	\$ 37,859,900	2	2	\$ 4,632	2	2	\$ 4,632
1,2 & 3 FAMILY	1,400	1,346	\$ 146,687,115	156	156	\$ 1,195,721	102	102	\$ 841,190
VACANT LAND	164	157	\$ 8,484,717	1	1	\$ 102,088	1	1	\$ 102,088
OTHER	183	163	\$ 22,383,405	3	3	\$ 163,826	2	2	\$ 136,606
TAX CLASS 2	28,730	187,095	\$ 116,188,658,886	4,764	36,221	\$ 2,200,971,519	3,628	28,512	\$ 1,799,329,702
CONDOMINIUMS	3,108	161,517	\$ 32,471,754,807	626	32,083	\$ 744,093,076	497	25,381	\$ 655,225,283
2-10 FAMILY	4,825	4,815	\$ 2,488,040,695	397	397	\$ 31,114,437	297	297	\$ 23,913,987
COOPERATIVES	4,089	4,083	\$ 29,509,592,634	795	795	\$ 459,329,324	628	628	\$ 390,227,285
RENTAL APTS	16,708	16,680	\$ 51,719,270,750	2,946	2,946	\$ 966,434,682	2,206	2,206	\$ 729,963,147
TAX CLASS 3	95	95	\$ 3,603,497,578	1	1	\$ 7,085,000	1	1	\$ 7,085,000
UTILITY PROPERTY	95	95	\$ 3,603,497,578	1	1	\$ 7,085,000	1	1	7,085,000
TAX CLASS 4	26,735	43,041	\$ 145,244,560,540	5,411	8,762	\$ 4,928,101,350	3,989	6,787	\$ 4,255,589,953
CONDOMINIUMS	3,088	19,661	\$ 27,245,020,497	752	4,103	\$ 1,166,708,352	499	3,297	\$ 1,019,642,899
OFFICES/LOFTS	3,856	3,832	\$ 72,999,973,602	883	883	\$ 2,241,030,851	661	661	\$ 2,018,701,038
STORES	9,108	8,940	\$ 16,778,673,709	2,031	2,031	\$ 620,151,443	1,486	1,486	\$ 451,436,285
INDUSTRIAL	3,928	3,916	\$ 5,615,239,909	788	788	\$ 103,363,779	607	607	\$ 81,174,489
HOTELS	816	803	\$ 10,821,960,740	161	161	\$ 343,071,044	118	118	\$ 282,800,976
VACANT LAND	1,102	1,095	\$ 976,165,532	49	49	\$ 31,701,936	36	36	\$ 20,655,886
OTHER	4,837	4,794	\$ 10,807,526,551	747	747	\$ 422,073,945	582	582	\$ 381,178,380
TOTAL	57,374	233,714	\$ 265,252,132,141	10,338	45,146	\$ 7,137,624,136	7,725	35,407	\$ 6,063,089,171

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2020 ASSESSMENT APPEALS AND OUTCOMES – BY REDUCTION % RANGE

CURRENT YEAR OFFERS RECEIVED				CURRENT YEAR OFFERS ACCEPTED		
RANGE OF OFFER %	APPLICATIONS	TAX LOTS	COLLECTIVE AMOUNT OF OFFER	APPLICATIONS	TAX LOTS	COLLECTIVE AMOUNT OF REDUCTION
UNDER 10%	5,700	30,657	\$ 3,253,686,111	4,039	22,952	\$ 2,679,318,489
10% - UNDER 20%	3,304	11,719	\$ 2,389,878,813	2,599	10,074	\$ 2,074,865,158
20% - UNDER 30%	953	2,051	\$ 1,037,076,476	773	1,734	\$ 927,305,635
30% - Above	381	719	\$ 456,982,736	314	647	\$ 381,599,889
TOTAL	10,338	45,146	\$ 7,137,624,136	7,725	35,407	\$ 6,063,089,171

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2020 ASSESSMENT APPEALS AND OUTCOMES - BY BOROUGH

APPEALS				CURRENT YEAR OFFERS RECEIVED			CURRENT YEAR OFFERS ACCEPTED		
BOROUGH	APPLICATIONS	TAX LOTS	COLLECTIVE AMOUNT OF ASSESSMENTS	APPLICATIONS	TAX LOTS	COLLECTIVE AMOUNT OF OFFER	APPLICATIONS	TAX LOTS	COLLECTIVE AMOUNT OF REDUCTION
BRONX	6,956	20,623	\$ 10,534,082,188	850	1,265	\$ 203,954,870	623	787	\$ 150,967,489
BROOKLYN	14,624	42,942	\$ 26,660,829,203	2,441	6,218	\$ 656,500,617	1,819	4,525	\$ 500,300,227
MANHATTAN	22,412	132,422	\$ 200,501,205,631	4,749	33,835	\$ 5,654,093,210	3,508	27,087	\$ 4,913,392,770
QUEENS	11,701	34,153	\$ 24,895,988,624	2,020	3,454	\$ 526,007,795	1,544	2,681	\$ 415,701,258
STATEN ISLAND	1,681	3,574	\$ 2,660,026,495	278	374	\$ 97,067,644	231	327	\$ 82,727,427
TOTAL	57,374	233,714	\$ 265,252,132,141	10,338	45,146	\$ 7,137,624,136	7,725	35,407	\$ 6,063,089,171

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PROCEDURAL DELINEATION OF 2020 ASSESSMENT APPEALS

	APPLICATIONS	TAX LOTS
NOT ELIGIBLE FOR REVIEW	3,996	8,394
LATE FILING	49	48
INCOMPLETE FILING	92	144
REQUIRED DEPT. OF FINANCE INCOME AND EXPENSE STATEMENT ("RPIE") NOT FILED, LATE OR IMPROPER	502	513
REQUIRED TAX COMMISSION INCOME AND EXPENSE FORM ("TCIE") NOT FILED, LATE OR IMPROPER	2,515	5,848
UNEXCUSED NON-APPEARANCE BY APPLICANT OR REPRESENTATIVE AT SCHEDULED HEARING	383	1,772
WITHDRAWN BY APPLICANT	452	56
OTHER	3	13
ELIGIBLE FOR REVIEW	53,378	225,320
REQUESTED IN PERSON HEARING	32,696	175,541
HEARINGS CONDUCTED BY TELEPHONE	10	10
REQUIRED FACTUAL SUBSTANTIATION NOT SUBMITTED	71	76
SUBSTANTIVE HEARING DECLINED AFTER APPLICATION FILED	18,562	46,117
REQUESTED REVIEW ON PAPERS	2,039	3,576
TOTAL	57,374	233,714