2022 Statistical Profile

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NEW YORK CITY TAX COMMISSION 2022 ANNUAL REPORT 2022 ASSESSMENT APPEALS AND OUTCOMES BY TAX CLASS

APPEALS						URRENT FERS RE		CURRENT YEAR OFFERS ACCEPTED				
REAL PROPERTY DESIGNATION	APPLICATIONS	TAX LOTS		LECTIVE AMOUNT ASSESSMENTS	APPLICATIONS	TAX LOTS	AM	COLLECTIVE NOUNT OF OFFER	APPLICATIONS	TAX LOTS		COLLECTIVE AMOUNT OF REDUCTION
TAX CLASS 1	1,433	2,759	\$	218,336,436	70	70	\$	2,253,324	54	54	\$	2,186,849
TAX CLASS 2	29,583	200,520	\$	116,595,364,548	5,495	36,210	\$	2,359,178,261	4,736	32,373	\$	2,100,656,262
TAX CLASS 3	108	108	\$	4,783,098,520	3	3	\$	19,246,600	3	3	\$	19,246,600
TAX CLASS 4	25,543	43,409	\$	128,450,373,796	4,478	8,186	\$	3,011,021,440	3,695	6,961	\$	2,629,750,593
TOTAL	56,667	246,796	\$	250,047,173,300	10,046	44,469	\$	5,391,699,625	8,488	39,391	\$	4,751,840,304

NEW YORK CITY TAX COMMISSION 2022 ANNUAL REPORT

REMEDIAL ACTIONS BY TAX COMMISSION ON APPLICATIONS IN 2022 FOR 2021 ASSESSMENTS

	OFFERS TO REDU 2021 ASSESSMEN		ACCEPTED OFFERS TO REDUCE 2021 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			
1,618	\$ 9,882,529,152	\$ 865,684,641	1,241	\$ 6,976,737,475	\$ 602,300,898			

NEW YORK CITY TAX COMMISSION 2022 ANNUAL REPORT 2022 PRO SE ASSESSMENT APPEALS AND OUTCOMES BY TAX CLASS

	APF	PEALS			CURRENT FERS RI		CURRENT YEAR OFFERS ACCEPTED				
REAL PROPERTY DESIGNATION	APPLICATIONS	TAX LOTS	COLLECTIVE AMOU	ΠΑΡΡΙΙΙΚΑΤΙΟΝS	TAX LOTS	CO	LLECTIVE AMOUNT OF OFFER	APPLICATIONS	TAX LOTS		COLLECTIVE AMOUNT OF REDUCTION
TAX CLASS 1	301	300	\$ 26,159,3	51	51	\$	473,460	40	40	\$	430,569
TAX CLASS 2	246	348	\$ 140,866,3	70 60	81	\$	5,348,959	43	64	\$	4,651,018
TAX CLASS 3	18	18	\$ 1,391,235,3	39 1	1	\$	3,199,000	1	1	\$	3,199,000
TAX CLASS 4	287	369	\$ 1,125,076,3	90 43	72	\$	43,356,066	34	63	\$	42,032,406
TOTAL	852	1,035	\$ 2,683,337,4	155	205	\$	52,377,485	118	168	\$	50,312,993

NEW YORK CITY TAX COMMISSION 2022 ANNUAL REPORT

2022 ASSESSMENT APPEALS AND OUTCOMES - BY PROPERTY TYPE

APPEALS					CURRENT YEAR OFFERS RECEIVED				CURRENT YEAR OFFERS ACCEPTED			
REAL PROPERTY DESIGNATION	APPLICATIONS	TAX LOTS	CC	DLLECTIVE AMOUNT OF ASSESSMENTS	APPLICATIONS	TAX LOTS	ΑN	COLLECTIVE MOUNT OF OFFER	APPLICATIONS	TAX LOTS		COLLECTIVE AMOUNT OF REDUCTION
TAX CLASS 1	1,433	2,759	\$	218,336,436	70	70	\$	2,253,324	54	54	\$	2,186,849
CONDOMINIUMS	53	1,382	\$	31,383,100	3	3	\$	73,075	3	3	\$	73,075
1,2 & 3 FAMILY	1,125	1,124	\$	144,243,126	59	59	\$	1,053,399	43	43	\$	986,924
VACANT LAND	108	108	\$	14,454,489	1	1	\$	1,673	1	1	\$	1,673
OTHER	147	145	\$	28,255,721	7	7	\$	1,125,177	7	7	\$	1,125,177
TAX CLASS 2	29,583	200,520	\$	116,595,364,548	5,495	36,210	\$	2,359,178,261	4,736	32,373	\$	2,100,656,262
CONDOMINIUMS	3,405	174,392	\$	34,304,898,118	696	31,411	\$	638,256,907	572	28,209	\$	565,549,802
2-10 FAMILY	5,214	5,211	\$	2,874,486,952	730	730	\$	64,074,057	637	637	\$	58,183,229
COOPERATIVES	4,088	4,073	\$	28,969,619,284	770	770	\$	503,693,887	704	704	\$	474,981,135
RENTAL APTS	16,876	16,844	\$	50,446,360,194	3,299	3,299	\$	1,153,153,410	2,823	2,823	\$	1,001,942,096
TAX CLASS 3	108	108	\$	4,783,098,520	3	3	\$	19,246,600	3	3	\$	19,246,600
UTILITY PROPERTY	108	108	\$	4,783,098,520	3	3	\$	19,246,600	3	3	\$	19,246,600
TAX CLASS 4	25,543	43,409	\$	128,450,373,796	4,478	8,186	\$	3,011,021,440	3,695	6,961	\$	2,629,750,593
CONDOMINIUMS	3,343	21,417	\$	24,347,568,282	661	4,369	\$	666,842,148	514	3,780	\$	564,994,716
OFFICES/LOFTS	3,778	3,751	\$	64,691,900,779	668	668	\$	1,279,410,085	556	556	\$	1,146,944,655
STORES	8,517	8,398	\$	14,461,829,551	1,760	1,760	\$	510,201,770	1,435	1,435	\$	428,704,695
INDUSTRIAL	3,607	3,603	\$	5,527,965,331	668	668	\$	125,141,815	580	580	\$	105,716,320
HOTELS	848	836	\$	8,404,637,818	87	87	\$	135,974,888	70	70	\$	115,906,900
VACANT LAND	983	975	\$	960,150,110	64	64	\$	32,060,660	54	54	\$	27,876,460
OTHER	4,467	4,429	\$	10,056,321,925	570	570	\$	261,390,074	486	486	\$	239,606,847
TOTAL	56,667	246,796	\$	250,047,173,300	10,046	44,469	\$	5,391,699,625	8,488	39,391	\$	4,751,840,304

NEW YORK CITY TAX COMMISSION 2022 ANNUAL REPORT 2022 ASSESSMENT APPEALS AND OUTCOMES – BY REDUCTION % RANGE

CURRE	NT YEAR OFF	CURRENT YEAR OFFERS ACCEPTED						
RANGE OF OFFER %	APPLICATIONS	TAX LOTS COLLECTIVE AMOUNT OF OFFER		APPLICATIONS	TAX LOTS	cc	OLLECTIVE AMOUNT OF REDUCTION	
UNDER 10%	5,256	29,135	\$	2,269,294,107	4,237	25,439	\$	1,959,444,798
10% - UNDER 20%	3,562	11,838	\$	1,968,985,756	3,166	10,795	\$	1,773,718,596
20% - UNDER 30%	887	2,708	\$	700,229,828	781	2,450	\$	617,576,201
30% - Above	341	788	\$	453,189,934	304	707	\$	401,100,709
TOTAL	10,046	44,469	\$	5,391,699,625	8,488	39,391	\$	4,751,840,304

NEW YORK CITY TAX COMMISSION 2022 ANNUAL REPORT 2022 ASSESSMENT APPEALS AND OUTCOMES - BY BOROUGH

		URRENT FERS RE		CURRENT YEAR OFFERS ACCEPTED							
BOROUGH	APPLICATIONS	TAX LOTS	COLLECTIVE AMOUNT OF ASSESSMENTS	APPLICATIONS	TAX LOTS	AN	COLLECTIVE OUNT OF OFFER	APPLICATIONS	TAX LOTS		COLLECTIVE AMOUNT OF REDUCTION
BRONX	6,783	20,528	\$ 10,111,609,204	645	983	\$	178,602,789	548	873	\$	157,455,058
BROOKLYN	14,148	47,714	\$ 27,802,627,507	2,362	8,287	\$	676,455,389	1,957	6,668	\$	564,405,132
MANHATTAN	22,887	138,243	\$ 184,312,991,914	4,883	30,736	\$	3,942,545,152	4,137	28,001	\$	3,526,649,933
QUEENS	11,420	36,936	\$ 25,182,135,421	1,988	3,925	\$	511,266,002	1,707	3,340	\$	427,173,590
STATEN ISLAND	1,429	3,375	\$ 2,637,809,254	168	538	\$	82,830,293	139	509	\$	76,156,591
TOTAL	56,667	246,796	\$ 250,047,173,300	10,046	44,469	\$	5,391,699,625	8,488	39,391	\$	4,751,840,304

NEW YORK CITY TAX COMMISSION 2022 ANNUAL REPORT

PROCEDURAL DELINEATION OF 2022 ASSESSMENT APPEALS

	APPLICATIONS	TAX LOTS
NOT ELIGIBLE FOR REVIEW	5,251	12,001
LATE FILING	16	16
INCOMPLETE FILING	210	408
REQUIRED DEPT. OF FINANCE INCOME AND EXPENSE STATEMENT ("RPIE") NOT FILED, LATE OR IMPROPER	989	1,175
REQUIRED TAX COMMISSION INCOME AND EXPENSE FORM ("TCIE") NOT FILED, LATE OR IMPROPER	2,993	7,819
UNEXCUSED NON-APPEARANCE BY APPLICANT OR REPRESENTATIVE AT SCHEDULED HEARING	57	57
WITHDRAWN BY APPLICANT	344	23
OTHER	642	2,503
ELIGIBLE FOR REVIEW	51,416	234,795
REQUESTED IN PERSON HEARING	31,103	192,796
HEARINGS CONDUCTED BY TELEPHONE	35	35
REQUIRED FACTUAL SUBSTANTIATION NOT SUBMITTED	187	461
SUBSTANTIVE HEARING DECLINED AFTER APPLICATION FILED	18,768	39,888
REQUESTED REVIEW ON PAPERS	1,323	1,615
TOTAL	56,667	246,796