



**TAX COMMISSION OF THE CITY OF NEW YORK  
1 CENTRE STREET, ROOM 2400, NEW YORK, NY 10007**

**TC708  
2024/25**

**SMALL CLAIMS ASSESSMENT REVIEW**

**INFORMATION FOR OWNER-OCCUPANTS OF A ONE-, TWO- OR THREE-FAMILY HOME**

If you are dissatisfied with the determination of the New York City Tax Commission and you are the owner of a one-, two- or three-family residential structure and reside at such residence, you may seek judicial review of your assessment either under Title 1 of Article 7 of the Real Property Tax Law or under the small claims assessment review law, Title 1-A of Article 7 of the Real Property Tax Law. FORMS FOR FILING EITHER ARE NOT AVAILABLE FROM THE TAX COMMISSION.

**SCARP.** The Small Claims Assessment Review Program of the State Supreme Court is a simplified procedure for obtaining judicial review of a determination of the New York City Tax Commission. (The Court website for NYC SCARP petitions is [ww2.nycourts.gov/litigants/scar/index.shtml](http://ww2.nycourts.gov/litigants/scar/index.shtml)). If your property does not qualify for SCARP or you do not wish to be subject to SCARP's limitations, you may commence a proceeding under Title 1 of Article 7. See Tax Commission publication *TC707 Judicial Review*, which is available at Department of Finance Business Centers in each borough, by mail from the Tax Commission, or on our website [www1.nyc.gov/site/taxcommission/index.page](http://www1.nyc.gov/site/taxcommission/index.page).

**Prerequisite.** A SCARP proceeding is valid only if the owner filed an application for correction with the Tax Commission within the time allowed by law (usually by March 15<sup>th</sup> for one-, two- and three-family homes). The only matter eligible for review is the assessment for the City's fiscal year beginning on July 1<sup>st</sup> of this year.

**If you accept a Tax Commission offer of reduction, you may not commence a SCARP or other judicial proceeding.**

**Eligible properties.** A SCARP petition may relate to only a single tax lot. All properties in tax class one do not qualify. The lot must be improved by a one-, two- or three-family home, which is owner-occupied, and be used exclusively for residential purposes. Condominium units are eligible only if they qualify as class one property under the provisions of Article 18 of the Real Property Tax Law.

A SCARP petition may not be filed in the case of a four-family house or a lot with four one-family homes, a cooperative or class two condominium unit, an unoccupied building, a house owned by a corporation or whose owner resides elsewhere, or a property which contains a store or office.

**Claims eligible for review.** A SCARP proceeding can only review claims which were presented in the application to the Tax Commission. A SCARP petition may allege the following claims:

**Unequal assessment:** a claim that the assessment is unequal in that the property is assessed at a higher percentage of its market value than are the average of all one-, two- and three-family homes in the City, or that it is assessed at a higher percentage than the average of all property in the City. The average percentage of market value is known as the assessment ratio.

**Excessive assessment:** a claim that the assessment is more than the market value of the property, or a claim that a partial exemption to which the property was entitled was improperly denied.

No other claims may be made. A SCARP proceeding may not review claims that the property is wholly exempt, that the property is misclassified, or that the limitations on class one assessment increases were computed incorrectly. These claims may be made only in a petition under Title 1 of Article 7.

The petitioner has the burden of proving the claims on which the petition is based. Proof that an assessment is unequal depends on the establishment of the property's market value and the assessment ratio.

**Assessment ratio.** There are several means of establishing the assessment ratio. One is the class ratio for all class one property in the City calculated by the State Office of Real Property Services. The latest class ratio is available from the Department of Finance Office of Legal Affairs. In recent years, the class ratio has been close to the target assessment ratio for class one property set by the Commissioner of Finance. The target ratio for class one is 6% in 2024.

**Claimed value and equalized value.** The petition must contain a claimed assessed value. This value must not be less than the value claimed in the application to the Tax Commission. If the equalized value of the property is greater than \$450,000, the claimed value may not be less than 75% of the original assessment. If you wish to claim a lower value, you may commence a proceeding under Title 1 of Article 7.

**Filing procedure.** SCARP petition forms may be obtained at the County Clerk's offices in each of the counties within New York City. File in the county where the property is located.

Complete the form and make four additional copies. File the original and two copies with the County Clerk in person or by mail. The filing fee is \$30. The County Clerk will assign a filing number which should be written on all copies.

**In 2024, petitions must be filed in person or postmarked before October 25<sup>th</sup> (i.e. no later than October 24<sup>th</sup>).**

A SCARP proceeding may be commenced only by the owner of the property or a person who has the owner's written authorization contained in or attached to the petition form.

**Service on the City.** One copy of the petition form must be served on the City no later than ten days after the petition is filed. Service on the City may be made in person or by certified mail, return receipt requested, addressed to:

New York City Tax Commission  
1 Centre Street, Room 2400  
New York, New York 10007

Keep one copy of the petition and proof of mailing for your records.

If the petition is filed or postmarked after **October 24, 2023**, or if the City's copy is served more than ten days after filing, the City will request that the petition be dismissed.

**Hearing.** Hearings in SCARP proceedings are conducted by hearing officers assigned by the Assessment Review Clerk of the Supreme Court. The hearing officer will mail a notice of the time and place at which the hearing is to be held. No transcript is made of the hearing, and representation by an attorney is not required. The City is represented by the Department of Finance.

**Further review after a SCARP decision.** If the SCARP hearing officer determines that you were not eligible to file a SCARP petition, you will be allowed 30 days in which to file a petition under Title 1 of Article 7.

In all other cases, the decision of the SCARP hearing officer is final and binding, except that you may commence a proceeding to review the decision under the provisions of Article 78 of the Civil Practice Law and Rules.

**Effect on obligation to pay taxes.** The filing of a SCARP petition does not relieve the property of liability for real property taxes as they become due. If the decision results in a reduction in tax liability, the Department of Finance will calculate and pay a refund for excess taxes already paid. No refund application is required.

**Effect on future assessments.** A SCARP decision applies only to the assessment for one year. The assessment for future years may be more or less than that determined in the SCARP decision. However, an assessment reduced by a SCARP decision is the assessment for that tax year for purposes of computing the limitations on assessment increases mandated by law for class one property.

## LOCATION OF COUNTY CLERKS' OFFICES

<b>Borough</b>	<b>County</b>	<b>Address of County Courthouses</b>	<b>Room</b>
Manhattan	New York	60 Centre Street, 10007	161
The Bronx	Bronx	851 Grand Concourse, 10451	118
Brooklyn	Kings	360 Adams Street, 11201	189
Queens	Queens	88-11 Sutphin Blvd., 11435	106
Staten Island	Richmond	130 Stuyvesant Place, 10301	1 <sup>st</sup> Fl.