



Department of Finance

Property Division

Request for Review Overview

The Request for Review form enables New York City property owners to provide supporting information to review their property's estimated market value or building classification found on the Annual Notice of Property Value.

The Department of Finance may increase, decrease or make no change to your property's market value or classification; there are no appeals to the Department of Finance on Request for Review decisions.

Department of Finance RFR DEADLINES:

You must file your Request for Review by the applicable deadline below.

Tax Class 1 – March 15

Tax Class 2 – March 15

Tax Class 4 – April 3

Which Tax Class is your property?

- Tax Class 1 property includes residential property of up to three units (Primarily 1, 2, and 3 family homes), vacant land zoned for residential use and condominiums of not more than three stories.
- Tax Class 2 property includes apartment building, condominium, and cooperative.
- Tax Class 4 property includes office, warehouse, other commercial, and industrial property, such as factory buildings.

What happens to my Request for Review after I submit it?

Shortly thereafter, you will receive an email confirmation with your unique RFR ID#. Please keep this for your records – and reference this number should you contact Finance later. Internally, your RFR will be assigned to a random assessor and reviewed twice over thereafter. A determination is decided, changes, if necessary, will be made in our internal systems, and a determination letter will be sent to the address entered under Contact information.

Contact Information

First Name	MI	Last Name	Company Name	<input type="checkbox"/> Same as owner information
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Street # *	Street Name *	Apt. # *		
<input type="text"/>	<input type="text"/>	<input type="text"/>		
City *	State *	Zip *		
<input type="text"/>	<input type="text"/>	<input type="text"/>		
Telephone # *	E-mail *	Confirm E-mail *		
<input type="text"/>	<input type="text"/>	<input type="text"/>		



The first batch of determination letters are typically sent out in the beginning of March, and are subsequently sent in batch form every two weeks thereafter.

1. Appeal to the Tax Commission

If you believe your assessed value, exemptions or tax classes are incorrect, you are encouraged to file an application for correction with the Tax Commission. The deadline to file a **Tax Class 1** application is **March 15, 2017**. The filing date for all other Tax classes is **March 1, 2017**. Tax Commission forms may be obtained by calling 311, from the City's website, or at the Finance Borough Business Centers. An application to the Tax Commission preserves your right to judicial review.

Filing with the Department of Finance does not replace the need to file a tax appeal with the Tax Commission nor does it affect the deadline for filing

2. Request for Review (RFR) Form

To save a copy of your submission for your records, we recommend you take screen shots of your form, or use the print feature of your browser **BEFORE submitting the filing to Finance. After submission you will be emailed your RFR case number.*

2.1 RFR form: Section I – General Information on fields

Section 1 – Owner and Contact Information

Required Fields for all Tax Classes:

- Owner information: Person's name or company name
- Identification of person filing: either owner or representative
- Contact Information – the person which should be contacted should there be any questions on the filing, and the person that will be contacted upon a determination
- E-mail address – if one does not exist, a dummy must be provided

2.2 RFR form: Section 2 – General Property Information

Section II - Property Information

Building class and tax class information are automatically populated based on records Finance has on the BBL or address used for the filing. Should you believe any of these to be incorrect, state your case in the 'Comments' section at the bottom of the form.

Tax Class 1 Required Fields:

- Number of Buildings on Lot (0 is allowable)
- Whether part of the property was rented
- Your estimate of property's market value
- 2-4 comparable properties



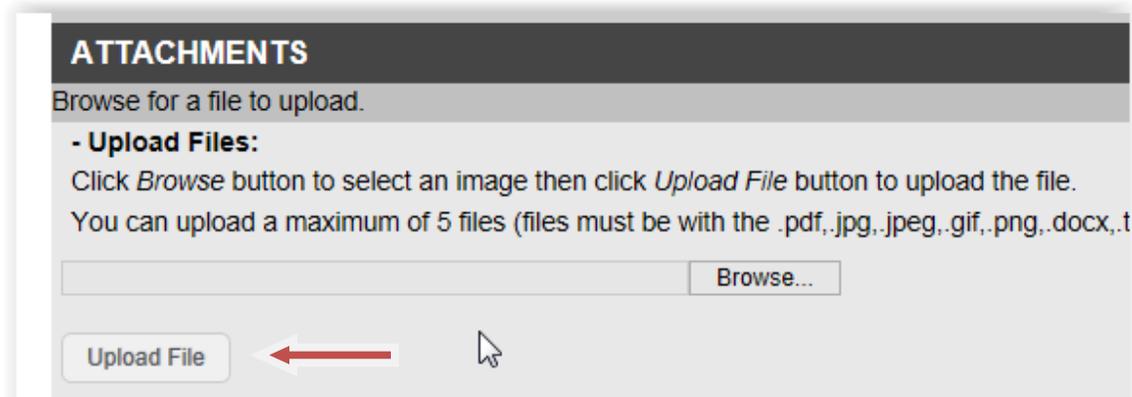
A comparable property is one having similar physical characteristics as the target property and close in proximity. You must have the boro-block-lot of the comparable in order to insert it into the application. The most relevant physical characteristics are square foot of living area, style (colonial, ranch, etc.) and year built.

Tax Class 2 and 4 Required Fields:

- Number of buildings
- Number of Residential and Commercial Units (0 is allowable)
- Property Rented
- Level of owner occupancy

3. Attachments

If you want to support and explain your update request, please upload all additional documentation such as calculations, certified architect's letter (to support claimed square footage), etc via the attachment module in the RFR application.



You must click on the “Upload File” button after selecting the file from your local machine.

If your document failed to upload, you can send it via email to RequestForReview@Finance.nyc.gov with your reference ID, borough, block and lot in the subject line.