



# PROPERTY TAX REFUND REQUEST

Mail to: NYC Department of Finance, Refunds Unit, 59 Maiden Lane, 20th Fl., New York, NY 10038

**INSTRUCTIONS:** Please read the instructions for further details before completing this form. Please print all information and initial any changes that you make on this application.

## SECTION I - GENERAL INFORMATION - All information must be provided.

- Property Address: \_\_\_\_\_  
NUMBER AND STREET
- City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_ 3. Borough: \_\_\_\_\_ Block: \_\_\_\_\_ Lot(s): \_\_\_\_\_
- I made a payment on an incorrect property. If you checked this box, complete the following:  
Incorrect Property: Borough: \_\_\_\_\_ Block: \_\_\_\_\_ Lot: \_\_\_\_\_
- Type of Request (Check the applicable choice(s)):  Refund  Apply Credit to Another Property  Missing/Misapplied Payment
- If you checked Refund in # 5, how would you like to receive it? (Check only one box):  Direct Deposit  Paper Check
- If you checked Direct Deposit in #6, complete 7a, b and c.
  - ABA or Routing Number: \_\_\_\_\_
  - Bank Account Number: \_\_\_\_\_
  - Account Type:  Checking  Savings
- If you checked paper check in #6, complete 8a, b and c.
  - Make refund check Payable to: \_\_\_\_\_  
PRINT NAME (OR FIRM IF APPLICABLE)
  - Mail the refund check to this address: \_\_\_\_\_  
NUMBER AND STREET APT/FLOOR
  - City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

## SECTION II - FILER INFORMATION

- Filer's Name: \_\_\_\_\_  
PRINT FIRST NAME PRINT LAST NAME
- Firm Name (if applicable): \_\_\_\_\_
- Telephone Number: (\_\_\_\_) \_\_\_\_\_ Extension: \_\_\_\_\_ Email Address: \_\_\_\_\_
- Please indicate your relationship to the property:
  - Current owner  
Please indicate the date you took ownership of the property: \_\_\_\_/\_\_\_\_/\_\_\_\_
  - Prior owner  
Please indicate the date when you sold the property: \_\_\_\_/\_\_\_\_/\_\_\_\_
  - Officer of the cooperative management board
  - Representative of the mortgage company or bank that pays the property taxes  
Customer Name: \_\_\_\_\_ Escrow Account/  
Loan Number: \_\_\_\_\_  
PRINT FIRST NAME PRINT LAST NAME
  - Title Company  
Name of Title Company: \_\_\_\_\_ Title Number: \_\_\_\_\_
  - Member of the condominium management board
  - Attorney/legal representative that brought an assessment reduction resulting in credit  
Attorney Name: \_\_\_\_\_ Attorney Group #: \_\_\_\_\_ Tax Periods: \_\_\_\_/\_\_\_\_ to \_\_\_\_/\_\_\_\_
  - I am not the attorney/legal representative that brought the action that resulted in the credit, but I have a letter of authorization from that attorney/legal representative authorizing me to request this refund. (Attach a copy of the letter.)
  - Other. Please explain the nature of your relationship to the property owner (e.g., family member, managing agent, executor of estate or trustee, etc.): \_\_\_\_\_

**SECTION III - ACCOUNT CREDIT INFORMATION**

Please check one of the following to indicate the reason for the credit on this account:

- Overpayment. Indicate the amount: \$ \_\_\_\_\_ Date of payment: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
MONTH DAY YEAR
- Reduction in assessed property value
  - The reduction is due to a court order. (Please provide a copy of the court order if interest must be paid on the refund.)
- Abatements or Exemptions
  - Senior Citizen Rent Increase Exemption (SCRIE)
  - Disability Rent Increase Exemption (DRIE)
  - Other (Please explain): \_\_\_\_\_
- Cancellation of a charge already paid
- Payment made erroneously
- Other (Please explain): \_\_\_\_\_

**SECTION IV - PAYMENT INFORMATION**

Please note that attorneys filing based on reductions in assessed value do not need to complete this section.

Check one of the choices below to indicate how payment of the charges was made that resulted in the credits. **If you are filing this request based on a missing or misapplied payment, you must attach proof of payment.** You must also provide proof if payment was made by a mortgage company for multiple parcels. Acceptable proof of payment is listed after each choice.

- Cash or check paid at a Department of Finance Business Center. Please provide receipt number \_\_\_\_\_ or attach a copy of receipt.
- Check mailed. Please attach a copy of the front and back of the cancelled check.
- Credit/debit card. Indicate transaction confirmation number or receipt number: \_\_\_\_\_
- Payment made by mortgage company or bank. Please attach a copy of the front and back of the cancelled check or proof of Fedwire payments. For payments made for multiple properties, you must also provide a disbursement sheet showing how payment was to be allocated.
- Other: \_\_\_\_\_

**SECTION V - CREDIT OPTION INFORMATION**

Please select one of the following choices in **A. ENTIRE REFUND** or **B. PARTIAL REFUND** to indicate how you want your credit distributed:

**A.  ENTIRE REFUND**

- I want the entire credit to be refunded to me in the form of a refund check.
- I want the entire credit to be transferred to the below property, which I also own. (Please note that credits that resulted from an attorney action generally may not be transferred and must be refunded.) Please indicate the amount to be transferred, the account type to where the money should be transferred (see #3 in the instructions for more information), and the period to which the money should be applied below.

Borough \_\_\_\_\_ Block \_\_\_\_\_ Lot \_\_\_\_\_

AMOUNT	ACCOUNT TYPE	PERIOD
\$ _____	_____	_____/_____/_____ <small>MONTH DAY YEAR</small>
\$ _____	_____	_____/_____/_____ <small>MONTH DAY YEAR</small>
\$ _____	_____	_____/_____/_____ <small>MONTH DAY YEAR</small>
\$ _____	_____	_____/_____/_____ <small>MONTH DAY YEAR</small>





# PROPERTY REFUND REQUEST GENERAL INFORMATION

## WHO SHOULD FILE

Please complete this form *only* in the following cases:

- If you have a credit on your property tax account and would like to request a refund (or transfer of funds to another property you own).
- If you paid on a property erroneously and would like the money transferred and/or refunded.
- If you made a payment, but the payment is not reflected on your account.

*Do not use this form* if you have a credit on your property account and want it applied to future taxes. In most cases, Finance would automatically apply credits towards your next property tax bill for the same account. In general, if the funds have already been applied to future taxes, you would not receive a refund.

## INSTRUCTIONS

### PLEASE READ CAREFULLY

1. Please provide all of the information requested and initial any changes that you make on this form. Incomplete applications or those with insufficient documentation may be cancelled or returned.
2. Generally, there are two situations that result in a property tax credit:
  - **Overpayment:** This can occur a) if payment was made twice, b) if payment was made and then an exemption or abatement was put on the account, c) if payment was made and then a charge was subsequently cancelled, or d) if there are excess credits due to the Senior Citizen Rent Increase Exemption (SCRIE) or Disability Rent Increase Exemption (DRIE) programs. In most of these cases, refunds are generally made payable to the property owner or the entity who paid the taxes during the periods in which the credits occurred.

You must apply for a refund or a transfer of credits resulting from overpayments within six years of the date of the overpayment or credit. Please note that overpayments and credits are automatically applied to unpaid taxes.
  - **Reduction in property's assessed value:** This occurs when an appeal is made to the Tax Commission or courts and results in a reduction in the property's assessed value and the amount of tax due. In these cases, refunds are generally made payable to the property owner (or to the condominium) but mailed to the attorney who helped bring about the successful appeal.
3. You may transfer credits to another parcel to pay for property taxes or other property-related charges. If you are electing a transfer, you must specify how your credits should be transferred in Section V of the form. The most common account types are listed below for your reference. Please note that some account types may not apply to your property.
  - Property Taxes
  - Shelter Rent Charges
  - Elevator
  - Sign
  - Business Improvement District (BID)
  - Emergency Repair
  - Rent Stabilization
  - Sidewalk Repair
  - Inspection or Clean-up
4. Documentation is generally not required when filing this form. However, if you are filing this form regarding a payment that is not reflected on your account, you must submit proof of payment. (See Section IV on the form for more information.) In addition, you must provide documentation in the following instances:
  - **Mortgage companies:** If payment was made for multiple properties, a disbursement sheet must be provided. (Please see Section IV on the form for more information.)
  - **Attorneys:** A copy of the authorization letter if you are not the attorney who brought forth the assessed value change. In addition, a copy of the court order must be submitted if the reduction in assessed value was a result of a court order, and interest must be paid on the refund. (See Sections II and III on the form for more information.)
  - **Lessees:** If a refund check should be made payable to the lessee, documentation (such as a lease agreement) must be provided showing the entity's relationship to the property.
5. As an alternative to filing this form, you may apply for a property refund online by visiting Finance's website at [nyc.gov/finance](http://nyc.gov/finance). (However, filers in #4 who must provide documentation as outlined above should file a hardcopy form.)
6. If your refund is due to an overpayment or misapplied payment, you may receive your refund via direct deposit. (Direct deposit is not available for other types of refunds.) If you elect direct deposit, you must provide your bank routing and account number in Section I of the form. If you are not sure where to obtain this information, please contact your bank or financial institution. The Department of Finance is not responsible for a lost refund if you enter the wrong account information. Please check with your financial institution to get the correct routing and account numbers and to make sure your direct deposit will be accepted.
7. For all other questions regarding property refunds or this form, please visit:

[nyc.gov/propertyrefunds](http://nyc.gov/propertyrefunds)

Mail your completed Property Refund Request Application along with any required documentation to:

**NYC Department of Finance  
Refunds Unit  
59 Maiden Lane, 20th Floor  
New York, NY 10038**

**Note:** SCRIE/DRIE credits may only be applied to property taxes.