



THE CITY OF NEW YORK
DEPARTMENT OF FINANCE

Policy & Procedure Memorandum

RE: **DOB Approvals Required for Subdivision Applications – Operations Policy and Procedure**

DATE: **July 2, 2019**

Purpose: To clarify the procedure for demonstrating certification of a tax lot subdivision by the Department of Buildings (“DOB”) to the Department of Finance (“DOF”), pursuant to Section 11-203 of the New York City Administrative Code.

Reference: DOB OPPN 30/92

Effective: Immediately

Specifics: This procedure applies only to obtaining final tax lots for property that have applied for a subdivision. The applicant applies directly to DOF for issuance of tentative tax lot numbers. Before DOF may issue final tax lots, DOB must certify that the parcels to be created by the subdivision of improved property comply with all applicable zoning laws. Approval by DOB of subdivision applications (SI or SC referenced below) demonstrates such certification by DOB. For purposes of DOF issuing final tax lot numbers, no additional documentation of PW-1 or Alt-1 approval is required. Applicants must check with DOF regarding additional tax lot requirements, e.g. a survey, for final tax lots to be issued.

Improved Property

To subdivide improved property into separate tax lots, an application for Subdivision of Improved property (SI) must be filed and approved by DOB for the tax lot that is to be subdivided.

For condominiums to be created, an application for Subdivision Condominiums (SC) must be filed and approved by DOB.

Unimproved Property

To subdivide unimproved property into separate tax lots, DOF does not require certification or approval of the subdivision with DOB.