

**FY' 2021 Guidelines for Properties Valued Based on the Income Approach,  
Including Office Buildings, Retail, and Residential Properties**

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Trophy Office Buildings					
Midtown Trophy Buildings					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$84.21	\$99.30	\$108.40		
Expense	\$30.05	\$34.11	\$36.48		
<b>Expense Ratio</b>	<b>36%</b>	<b>34%</b>	<b>34%</b>		
Cap Rate	7.30%	7.29%	7.28%		
Approximate Market Value Range	\$450	\$542	\$598	12.93%	4.742%
Bcat/Subcat					0031

Downtown Trophy Buildings					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$48.30	\$52.90	\$59.88		
Expense	\$19.61	\$21.03	\$23.13		
<b>Expense Ratio</b>	<b>41%</b>	<b>40%</b>	<b>39%</b>		
Cap Rate	8.49%	8.48%	8.47%		
Approximate Market Value Range	\$217	\$241	\$278	12.93%	4.742%
Bcat/Subcat					0030

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Class "A" Office Buildings					
Plaza "A"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$75.24	\$85.56	\$102.16		
Expense	\$27.56	\$30.43	\$34.86		
<b>Expense Ratio</b>	<b>37%</b>	<b>36%</b>	<b>34%</b>		
Cap Rate	7.50%	7.49%	7.47%		
Approximate Market Value Range	\$389	\$451	\$551	12.93%	4.742%
<b>Bcat/Subcat</b>					<b>0006</b>

Grand Central "A"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$69.18	\$74.43	\$84.68		
Expense	\$25.85	\$27.34	\$30.18		
<b>Expense Ratio</b>	<b>37%</b>	<b>37%</b>	<b>36%</b>		
Cap Rate	7.61%	7.59%	7.55%		
Approximate Market Value Range	\$351	\$382	\$443	12.93%	4.742%
<b>Bcat/Subcat</b>					<b>0004</b>

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Class "A" Office Buildings					
Midtown West "A"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$66.34	\$73.28	\$92.18		
Expense	\$25.02	\$27.01	\$32.22		
<b>Expense Ratio</b>	<b>38%</b>	<b>37%</b>	<b>35%</b>		
Cap Rate	7.49%	7.47%	7.43%		
Approximate Market Value Range	\$338	\$379	\$493	12.93%	4.742%
<b>Bcat/Subcat</b>					<b>0005</b>

Midtown South "A"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$55.89	\$65.86	\$79.64		
Expense	\$21.94	\$24.89	\$28.79		
<b>Expense Ratio</b>	<b>39%</b>	<b>38%</b>	<b>36%</b>		
Cap Rate	8.67%	8.66%	8.64%		
Approximate Market Value Range	\$253	\$306	\$380	12.93%	4.742%
<b>Bcat/Subcat</b>					<b>0003</b>

Income = Gross Income per sq.ft.

Expense =Total Expense per sq.ft.

Class "A" Office Buildings					
Downtown Financial/WTC "A"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$48.30	\$52.90	\$59.88		
Expense	\$19.61	\$21.03	\$23.13		
<b>Expense Ratio</b>	<b>41%</b>	<b>40%</b>	<b>39%</b>		
Cap Rate	8.57%	8.56%	8.54%		
Approximate Market Value Range	\$215	\$240	\$277	12.93%	4.742%
Bcat/Subcat					0001

Downtown Insurance/Civic Center "A"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$48.30	\$52.90	\$59.88		
Expense	\$19.61	\$21.03	\$23.13		
<b>Expense Ratio</b>	<b>41%</b>	<b>40%</b>	<b>39%</b>		
Cap Rate	8.81%	8.80%	8.79%		
Approximate Market Value Range	\$212	\$235	\$272	12.93%	4.742%
Bcat/Subcat					0002

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Class "B" Office Buildings					
Plaza "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$62.24	\$68.27	\$78.00		
Expense	\$23.83	\$25.58	\$28.34		
<b>Expense Ratio</b>	<b>38%</b>	<b>37%</b>	<b>36%</b>		
Cap Rate	8.12%	8.10%	8.07%		
Approximate Market Value Range	\$299	\$332	\$388	12.93%	4.742%
<b>Bcat/Subcat</b>	<b>0015</b>				

Grand Central "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$62.24	\$68.27	\$78.00		
Expense	\$23.83	\$25.58	\$28.34		
<b>Expense Ratio</b>	<b>38%</b>	<b>37%</b>	<b>36%</b>		
Cap Rate	8.29%	8.27%	8.25%		
Approximate Market Value Range	\$295	\$328	\$382	12.93%	4.742%
<b>Bcat/Subcat</b>	<b>0013</b>				

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Class "B" Office Buildings					
Midtown West "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$52.46	\$59.67	\$65.37		
Expense	\$20.90	\$23.07	\$24.74		
<b>Expense Ratio</b>	<b>40%</b>	<b>39%</b>	<b>38%</b>		
Cap Rate	8.83%	8.79%	8.76%		
Approximate Market Value Range	\$233	\$270	\$301	12.93%	4.742%
<b>Bcat/Subcat</b>					<b>0014</b>

Grand Central South "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$62.24	\$68.27	\$78.00		
Expense	\$23.83	\$25.58	\$28.34		
<b>Expense Ratio</b>	<b>38%</b>	<b>37%</b>	<b>36%</b>		
Cap Rate	8.18%	8.16%	8.14%		
Approximate Market Value Range	\$297	\$331	\$385	12.93%	4.742%
<b>Bcat/Subcat</b>					<b>0012</b>

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Class "B" Office Buildings					
Midtown South "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$55.89	\$65.86	\$79.64		
Expense	\$21.94	\$24.89	\$28.69		
<b>Expense Ratio</b>	<b>39%</b>	<b>38%</b>	<b>36%</b>		
Cap Rate	8.77%	8.75%	8.72%		
Approximate Market Value Range	\$251	\$304	\$378	12.93%	4.742%
Bcat/Subcat	0009				

Downtown Financial/WTC "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$43.14	\$47.61	\$52.74		
Expense	\$17.99	\$19.40	\$20.99		
<b>Expense Ratio</b>	<b>42%</b>	<b>41%</b>	<b>40%</b>		
Cap Rate	9.30%	9.35%	9.28%		
Approximate Market Value Range	\$179	\$200	\$226	12.93%	4.742%
Bcat/Subcat	0007				

Income = Gross Income per sq.ft.  
Expense = Total Expense per sq.ft.

Class "B" Office Buildings					
Downtown Insurance/Civic Center "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$43.14	\$47.61	\$52.74		
Expense	\$17.99	\$19.40	\$20.99		
<b>Expense Ratio</b>	<b>42%</b>	<b>41%</b>	<b>40%</b>		
Cap Rate	9.59%	9.58%	9.57%		
Approximate Market Value Range	\$175	\$197	\$222	12.93%	4.742%
Bcat/Subcat					0008

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Manhattan Other Offices					
Plaza not "A" or "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$70.50	\$81.41	\$98.23		
Expense	\$26.22	\$29.28	\$33.82		
<b>Expense Ratio</b>	<b>37%</b>	<b>36%</b>	<b>34%</b>		
Cap Rate	9.76%	9.74%	9.72%		
Approximate Market Value Range	\$305	\$360	\$445	15.00%	4.742%
Bcat/Subcat					O321

Manhattan Other Offices					
Grand Central not "A" or "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$59.90	\$67.63	\$80.58		
Expense	\$23.14	\$25.40	\$29.05		
<b>Expense Ratio</b>	<b>39%</b>	<b>38%</b>	<b>36%</b>		
Cap Rate	9.87%	9.85%	9.83%		
Approximate Market Value Range	\$252	\$289	\$354	15.00%	4.742%
Bcat/Subcat					O322

Manhattan Other Offices					
Grand Central South not "A" or "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$53.48	\$62.72	\$72.20		
Expense	\$21.21	\$23.97	\$26.71		
<b>Expense Ratio</b>	<b>40%</b>	<b>38%</b>	<b>37%</b>		
Cap Rate	9.96%	9.92%	9.88%		
Approximate Market Value Range	\$219	\$264	\$311	15.00%	4.742%
Bcat/Subcat					O323

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Manhattan Other Offices					
Midtown West not "A" or "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$44.81	\$51.85	\$64.62		
Expense	\$18.52	\$20.71	\$24.52		
<b>Expense Ratio</b>	<b>41%</b>	<b>40%</b>	<b>38%</b>		
Cap Rate	10.03%	10.02%	10.00%		
Approximate Market Value Range	\$178	\$211	\$272	15.00%	4.742%
Bcat/Subcat					O324
Manhattan Other Offices					
Midtown South not "A" or "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$51.24	\$60.45	\$77.41		
Expense	\$20.53	\$23.30	\$28.17		
<b>Expense Ratio</b>	<b>40%</b>	<b>39%</b>	<b>36%</b>		
Cap Rate	9.91%	9.89%	9.86%		
Approximate Market Value Range	\$210	\$254	\$337	15.00%	4.742%
Bcat/Subcat					O325
Manhattan Other Offices					
D/town Fin/Wrld/Ins/Civic/ not "A" or "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$46.87	\$55.25	\$65.21		
Expense	\$19.17	\$21.75	\$24.70		
<b>Expense Ratio</b>	<b>41%</b>	<b>39%</b>	<b>38%</b>		
Cap Rate	9.97%	9.96%	9.95%		
Approximate Market Value Range	\$188	\$228	\$276	15.00%	4.742%
Bcat/Subcat					O326

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Manhattan Other Offices					
Other Areas South Of 110th Street not "A" or "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$63.96	\$79.55	\$116.11		
Expense	\$24.33	\$28.77	\$38.46		
<b>Expense Ratio</b>	<b>38%</b>	<b>36%</b>	<b>33%</b>		
Cap Rate	9.91%	9.86%	9.77%		
Approximate Market Value Range	\$270	\$348	\$535	15.00%	4.742%
<b>Bcat/Subcat</b>					<b>O328</b>

North of 110th Street					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$37.13	\$44.35	\$50.11		
Expense	\$12.05	\$13.62	\$14.81		
<b>Expense Ratio</b>	<b>32%</b>	<b>31%</b>	<b>30%</b>		
Cap Rate	9.94%	9.91%	9.89%		
Approximate Market Value Range	\$171	\$210	\$241	11.40%	4.742%
<b>Bcat/Subcat</b>					<b>O018</b>

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Offices in Boroughs Outside Manhattan					
Downtown Brooklyn Class "A" Offices					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$43.14	\$47.61	\$52.74		
Expense	\$17.99	\$19.40	\$20.99		
<b>Expense Ratio</b>	<b>42%</b>	<b>41%</b>	<b>40%</b>		
Cap Rate	9.56%	9.54%	9.52%		
Approximate Market Value Range	\$176	\$198	\$223	12.93%	4.742%
<b>Bcat/Subcat</b>					<b>0019</b>

Downtown Brooklyn Class "B" Offices					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$25.79	\$35.23	\$41.74		
Expense	\$9.38	\$11.62	\$13.06		
<b>Expense Ratio</b>	<b>36%</b>	<b>33%</b>	<b>31%</b>		
Cap Rate	9.46%	9.40%	9.37%		
Approximate Market Value Range	\$116	\$167	\$203	14.06%	4.742%
<b>Bcat/Subcat</b>					<b>0020</b>

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

<b>Offices in Boroughs Outside Manhattan</b>					
<b>Outerboroughs Other Class "A" Offices</b>					
	Low	Median	High	Vacancy Rate by Subcat	Effective Tax Rate
Income	\$25.79	\$35.23	\$41.74	2:10.96%	
Expense	\$9.38	\$11.62	\$13.06	3:14.06%	
<b>Expense Ratio</b>	<b>36%</b>	<b>33%</b>	<b>31%</b>	4:16.53%	
Cap Rate	9.43%	9.37%	9.34%	5:12.93%	
Approximate Market Value Range	\$116	\$167	\$204		4.742%
<b>Bcat/Subcat</b>					<b>0022/2/3/4/5</b>
<b>Outerboroughs Other Class "B" Offices</b>					
	Low	Median	High	Vacancy Rate by Subcat	Effective Tax Rate
Income	\$25.79	\$35.23	\$41.74	2:10.96%	
Expense	\$9.38	\$11.62	\$13.06	3:14.06%	
<b>Expense Ratio</b>	<b>36%</b>	<b>33%</b>	<b>31%</b>	4:16.53%	
Cap Rate	9.81%	9.77%	9.75%	5:12.93%	
Approximate Market Value Range	\$113	\$163	\$198		4.742%
<b>Bcat/Subcat</b>					<b>0023/2/3/4/5</b>

Income = Gross Income per sq.ft.

Expense =Total Expense per sq.ft.

Offices in Boroughs Outside Manhattan					
Office Buildings not Class "A" or "B"					
	Low	Median	High	Vacancy Rate by Subcat	Effective Tax Rate
Income	\$26.41	\$31.29	\$37.70	2:10.96%	
Expense	\$9.53	\$10.71	\$12.18	3:14.06%	
<b>Expense Ratio</b>	<b>36%</b>	<b>34%</b>	<b>32%</b>	4:16.53%	
Cap Rate	10.17%	10.17%	10.17%	5:12.93%	
Approximate Market Value Range	\$113	\$138	\$171		4.742%
<b>Bcat/Subcat</b>					<b>0024/2/3/4/5</b>
Professional Offices					
	Low	Median	High	Vacancy Rate by Subcat	Effective Tax Rate
Income	\$29.31	\$33.89	\$40.01	2:10.96%	
Expense	\$10.24	\$11.32	\$12.69	3:14.06%	
<b>Expense Ratio</b>	<b>35%</b>	<b>33%</b>	<b>32%</b>	4:16.53%	
Cap Rate	9.99%	9.99%	9.99%	5:12.93%	
Approximate Market Value Range	\$129	\$153	\$185		4.742%
<b>Bcat/Subcat</b>					<b>0027/2/3/4/5</b>

Income = Gross Income per sq.ft.  
Expense = Total Expense per sq.ft.

Public & Private Schools					
Manhattan Schools					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$17.64	\$24.95	\$36.79		
Expense	\$5.08	\$6.31	\$7.95		
<b>Expense Ratio</b>	<b>29%</b>	<b>25%</b>	<b>22%</b>		
Cap Rate	9.66%	9.57%	9.47%		
Approximate Market Value Range	\$87	\$130	\$203	4.50%	4.742%
<b>Bcat/Subcat</b>					<b>SP10/1</b>

Public & Private Schools					
Outer boroughs Schools					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$17.64	\$24.95	\$36.79		
Expense	\$4.97	\$6.15	\$7.71		
<b>Expense Ratio</b>	<b>28%</b>	<b>25%</b>	<b>21%</b>		
Cap Rate	9.97%	9.87%	9.76%		
Approximate Market Value Range	\$86	\$129	\$201	4.50%	4.742%
<b>Bcat/Subcat</b>					<b>SP10/O</b>

Income = Gross Income per sq.ft.  
Expense = Total Expense per sq.ft.

Miscellaneous Schools					
Manhattan Misc. Schools					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$17.64	\$24.95	\$36.79		
Expense	\$5.96	\$7.55	\$9.78		
<b>Expense Ratio</b>	<b>34%</b>	<b>30%</b>	<b>27%</b>		
Cap Rate	9.66%	9.59%	9.51%		
Approximate Market Value Range	\$81	\$121	\$190	4.50%	4.742%
Bcat/Subcat	SP11/1				

Public & Private Schools					
Outer boroughs Misc. Schools					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$17.64	\$24.95	\$36.79		
Expense	\$5.96	\$7.55	\$9.78		
<b>Expense Ratio</b>	<b>34%</b>	<b>30%</b>	<b>27%</b>		
Cap Rate	9.96%	9.86%	9.75%		
Approximate Market Value Range	\$79	\$119	\$186	4.50%	4.742%
Bcat/Subcat	SP11/O				

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Manhattan South of Grand St. & Downtown Brooklyn					
One Story Fully Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$48.22	\$62.41	\$83.99		
Expense	\$15.65	\$18.80	\$23.21		
<b>Expense Ratio</b>	<b>32%</b>	<b>30%</b>	<b>28%</b>		
Cap Rate	10.91%	10.77%	10.61%		
Approximate Market Value Range	\$208	\$281	\$396	16.03%	4.742%
Bcat/Subcat					K111/M

Multi-Story Fully Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$48.22	\$62.41	\$83.99		
Expense	\$15.65	\$18.80	\$23.21		
<b>Expense Ratio</b>	<b>32%</b>	<b>30%</b>	<b>28%</b>		
Cap Rate	10.80%	10.68%	10.55%		
Approximate Market Value Range	\$210	\$283	\$397	16.03%	4.742%
Bcat/Subcat					K121/M

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Manhattan South of Grand St. & Downtown Brooklyn					
Mixed-Use/Miscellaneous Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$48.22	\$62.41	\$83.99		
Expense	\$15.65	\$18.80	\$23.21		
<b>Expense Ratio</b>	<b>32%</b>	<b>30%</b>	<b>28%</b>		
Cap Rate	10.86%	10.74%	10.61%		
Approximate Market Value Range	\$209	\$282	\$396	16.03%	4.742%
Bcat/Subcat					K131/M

Mixed-Use/Miscellaneous Retail			10,001 - 20,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$54.49	\$78.87	\$113.72		
Expense	\$17.07	\$22.19	\$28.77		
<b>Expense Ratio</b>	<b>31%</b>	<b>28%</b>	<b>25%</b>		
Cap Rate	9.93%	9.85%	9.78%		
Approximate Market Value Range	\$255	\$388	\$585	16.03%	4.742%
Bcat/Subcat					K231/M

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Manhattan South of 125 St. & Downtown Brooklyn					
Large Retail	20,001 - 50,000 Sq.Ft.				
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$61.80	\$82.91	\$123.97		
Expense	\$18.66	\$22.99	\$30.60		
<b>Expense Ratio</b>	<b>30%</b>	<b>28%</b>	<b>25%</b>		
Cap Rate	9.44%	9.32%	9.15%		
Approximate Market Value Range	\$304	\$426	\$672	16.03%	4.742%
Bcat/Subcat					K311/M

Extra Large Retail					
	Greater Than 50,000 Sq.Ft.				
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$61.80	\$82.91	\$123.97		
Expense	\$18.66	\$22.99	\$30.60		
<b>Expense Ratio</b>	<b>30%</b>	<b>28%</b>	<b>25%</b>		
Cap Rate	9.15%	9.11%	9.05%		
Approximate Market Value Range	\$311	\$433	\$677	16.03%	4.742%
Bcat/Subcat					K411/M

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

North of Grand Street (Grand to W. 59th St. & to E. 96th St.)					
One Story Fully Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$101.42	\$129.59	\$168.24		
Expense	\$26.53	\$31.57	\$37.99		
<b>Expense Ratio</b>	<b>26%</b>	<b>24%</b>	<b>23%</b>		
Cap Rate	8.88%	8.76%	8.64%		
Approximate Market Value Range	\$550	\$726	\$973	16.03%	4.742%
Bcat/Subcat					K112/1

Midtown South (Grand to 30th St.)					
Multi-Story Fully Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$88.09	\$115.65	\$159.58		
Expense	\$24.00	\$29.12	\$36.59		
<b>Expense Ratio</b>	<b>27%</b>	<b>25%</b>	<b>23%</b>		
Cap Rate	9.53%	9.46%	9.38%		
Approximate Market Value Range	\$449	\$609	\$871	16.03%	4.742%
Bcat/Subcat					K122/1

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Midtown South (Grand to 30th St.)					
Mixed-Use/Miscellaneous Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$56.02	\$71.31	\$94.43		
Expense	\$17.41	\$20.66	\$25.22		
<b>Expense Ratio</b>	<b>31%</b>	<b>29%</b>	<b>27%</b>		
Cap Rate	9.51%	9.46%	9.40%		
Approximate Market Value Range	\$271	\$357	\$489	16.03%	4.742%
<b>Bcat/Subcat</b>					<b>K132/1</b>

Mixed-Use/Miscellaneous Retail			10,001 - 20,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$54.49	\$78.87	\$113.72		
Expense	\$17.07	\$22.19	\$28.77		
<b>Expense Ratio</b>	<b>31%</b>	<b>28%</b>	<b>25%</b>		
Cap Rate	9.76%	9.68%	9.60%		
Approximate Market Value Range	\$258	\$393	\$592	16.03%	4.742%
<b>Bcat/Subcat</b>					<b>K232/1</b>

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Midtown (30th to 59th Street)					
Multi-Story Fully Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$88.09	\$115.65	\$159.58		
Expense	\$24.00	\$29.12	\$36.59		
<b>Expense Ratio</b>	<b>27%</b>	<b>25%</b>	<b>23%</b>		
Cap Rate	9.01%	8.94%	8.85%		
Approximate Market Value Range	\$466	\$632	\$905	16.03%	4.742%
<b>Bcat/Subcat</b>					<b>K123/1</b>

Mixed-Use/Miscellaneous Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$70.45	\$87.53	\$107.14		
Expense	\$20.49	\$23.90	\$27.58		
<b>Expense Ratio</b>	<b>29%</b>	<b>27%</b>	<b>26%</b>		
Cap Rate	9.16%	9.10%	9.04%		
Approximate Market Value Range	\$359	\$460	\$577	16.03%	4.742%
<b>Bcat/Subcat</b>					<b>K133/1</b>

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

<b>Midtown (30th to 125th Street)</b>					
<b>Mixed-Use/Miscellaneous Retail</b>			<b>10,001 - 20,000 Sq.Ft.</b>		
	<b>Low</b>	<b>Median</b>	<b>High</b>	<b>Vacancy Rate</b>	<b>Effective Tax Rate</b>
Income	\$54.49	\$78.87	\$113.72		
Expense	\$17.07	\$22.19	\$28.77		
<b>Expense Ratio</b>	<b>31%</b>	<b>28%</b>	<b>25%</b>		
Cap Rate	9.79%	9.65%	9.52%		
Approximate Market Value Range	\$258	\$394	\$596	16.03%	4.742%
<b>Bcat/Subcat</b>					<b>K233/1</b>

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

East Side (59th to 96th Street)					
Multi-Story Fully Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$100.23	\$118.02	\$192.54		
Expense	\$26.54	\$29.81	\$42.26		
<b>Expense Ratio</b>	<b>26%</b>	<b>25%</b>	<b>22%</b>		
Cap Rate	8.87%	8.83%	8.72%		
Approximate Market Value Range	\$541	\$650	\$1,116	16.03%	4.742%
Bcat/Subcat					K124/1

Mixed-Use/Miscellaneous Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$100.23	\$118.02	\$192.54		
Expense	\$26.54	\$29.81	\$42.26		
<b>Expense Ratio</b>	<b>26%</b>	<b>25%</b>	<b>22%</b>		
Cap Rate	8.92%	8.88%	8.75%		
Approximate Market Value Range	\$539	\$648	\$1,114	16.03%	4.742%
Bcat/Subcat					K134/1

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Central Park (W. 59th St. to 125 St. & E. 96th St. to 125th St.)					
One Story Fully Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$35.84	\$49.55	\$77.37		
Expense	\$12.68	\$15.96	\$21.90		
<b>Expense Ratio</b>	<b>35%</b>	<b>32%</b>	<b>28%</b>		
Cap Rate	10.09%	9.95%	9.77%		
Approximate Market Value Range	\$156	\$229	\$382	16.03%	4.742%
<b>Bcat/Subcat</b>					<b>K115/1</b>

Multi-Story Fully Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$35.84	\$49.55	\$77.37		
Expense	\$12.68	\$15.96	\$21.90		
<b>Expense Ratio</b>	<b>35%</b>	<b>32%</b>	<b>28%</b>		
Cap Rate	10.83%	10.67%	10.45%		
Approximate Market Value Range	\$149	\$218	\$365	16.03%	4.742%
<b>Bcat/Subcat</b>					<b>K125/1</b>

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

<b>Central Park (W. 59th St. to 125 St. &amp; E. 96th St. to 125th St.)</b>					
<b>Mixed-Use/Miscellaneous Retail</b>			<b>Up to 10,000 Sq.Ft.</b>		
	<b>Low</b>	<b>Median</b>	<b>High</b>	<b>Vacancy Rate</b>	<b>Effective Tax Rate</b>
Income	\$35.84	\$49.55	\$77.37		
Expense	\$12.68	\$15.96	\$21.90		
<b>Expense Ratio</b>	<b>35%</b>	<b>32%</b>	<b>28%</b>		
Cap Rate	10.71%	10.58%	10.40%		
Approximate Market Value Range	\$150	\$219	\$366	16.03%	4.742%
<b>Bcat/Subcat</b>					<b>K135/1</b>

<b>Manhattan South of 125 St. &amp; Downtown Brooklyn</b>					
<b>Medium Fully Retail</b>			<b>10,001 - 20,000 Sq.Ft.</b>		
	<b>Low</b>	<b>Median</b>	<b>High</b>	<b>Vacancy Rate</b>	<b>Effective Tax Rate</b>
Income	\$54.49	\$78.87	\$113.72		
Expense	\$17.07	\$22.19	\$28.77		
<b>Expense Ratio</b>	<b>31%</b>	<b>28%</b>	<b>25%</b>		
Cap Rate	9.69%	9.53%	9.37%		
Approximate Market Value Range	\$259	\$397	\$602	16.03%	4.742%
<b>Bcat/Subcat</b>					<b>K211/M</b>

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

<b>Manhattan North of 125th Street and Boroughs Outside Manhattan</b>					
<b>One-Story Fully Retail</b>			<b>Up to 10,000 Sq.Ft.</b>		
	<b>Low</b>	<b>Median</b>	<b>High</b>	<b>Vacancy Rate</b>	<b>Effective Tax Rate</b>
Income	\$31.67	\$38.54	\$50.19	1: 16.99%	
Expense	\$9.66	\$10.98	\$13.06	2: 12.74%	
<b>Expense Ratio</b>	<b>30%</b>	<b>29%</b>	<b>26%</b>	3: 12.30%	
Cap Rate	11.22%	11.20%	11.17%	4: 14.99%	
Approximate Market Value Range	\$138	\$173	\$233	5: 16.99%	4.742%
<b>Bcat/Subcat</b>					K117 1/2/3/4/5

<b>Multi-Story Fully Retail</b>			<b>Up to 10,000 Sq.Ft.</b>		
	<b>Low</b>	<b>Median</b>	<b>High</b>	<b>Vacancy Rate</b>	<b>Effective Tax Rate</b>
Income	\$29.87	\$36.38	\$46.64	1: 16.99%	
Expense	\$9.29	\$10.58	\$12.45	2: 12.74%	
<b>Expense Ratio</b>	<b>31%</b>	<b>29%</b>	<b>27%</b>	3: 12.30%	
Cap Rate	11.04%	11.01%	10.97%	4: 14.99%	
Approximate Market Value Range	\$130	\$164	\$218	5: 16.99%	4.742%
<b>Bcat/Subcat</b>					K127 1/2/3/4/5

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Manhattan North of 125th Street and Boroughs Outside Manhattan					
Mixed-Use/Miscellaneous Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$25.81	\$31.07	\$39.04	1: 16.99%	
Expense	\$8.44	\$9.54	\$11.08	2: 12.74%	
<b>Expense Ratio</b>	<b>33%</b>	<b>31%</b>	<b>28%</b>	3: 12.30%	
Cap Rate	10.35%	10.32%	10.29%	4: 14.99%	
Approximate Market Value Range	\$115	\$143	\$186	5: 16.99%	4.742%
Bcat/Subcat					K137 1/2/3/4/5

Medium Fully Retail			10,001 - 20,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$29.62	\$38.95	\$52.41	1: 16.99%	
Expense	\$9.24	\$11.06	\$13.44	2: 12.74%	
<b>Expense Ratio</b>	<b>31%</b>	<b>28%</b>	<b>26%</b>	3: 12.30%	
Cap Rate	9.70%	9.55%	9.39%	4: 14.99%	
Approximate Market Value Range	\$141	\$195	\$276	5: 16.99%	4.742%
Bcat/Subcat					K217 1/2/3/4/5

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

<b>Manhattan North of 125th Street and Boroughs Outside Manhattan</b>					
<b>Medium Mixed-Use Retail</b>			<b>10,001 - 20,000 Sq.Ft.</b>		
	<b>Low</b>	<b>Median</b>	<b>High</b>	<b>Vacancy Rate</b>	<b>Effective Tax Rate</b>
Income	\$24.37	\$30.84	\$41.60	1: 16.99%	
Expense	\$8.13	\$9.49	\$11.55	2: 12.74%	
<b>Expense Ratio</b>	<b>33%</b>	<b>31%</b>	<b>28%</b>	3: 12.30%	
Cap Rate	9.75%	9.61%	9.43%	4: 14.99%	
Approximate Market Value Range	\$112	\$149	\$212	5: 16.99%	4.742%
<b>Bcat/Subcat</b>					<b>K237</b> 1/2/3/4/5

<b>Large Retail</b>					
			<b>20,001 - 30,000 Sq.Ft.</b>		
	<b>Low</b>	<b>Median</b>	<b>High</b>	<b>Vacancy Rate</b>	<b>Effective Tax Rate</b>
Income	\$28.82	\$36.68	\$51.35	1A: 16.99%	
Expense	\$9.08	\$10.63	\$13.26	2A: 12.74%	
<b>Expense Ratio</b>	<b>32%</b>	<b>29%</b>	<b>26%</b>	3A: 12.30%	
Cap Rate	10.08%	9.91%	9.68%	4A: 14.99%	
Approximate Market Value Range	\$133	\$178	\$264	5A: 16.99%	4.742%
<b>Bcat/Subcat</b>					<b>K317</b> 1A/2A/3A/4A/5A

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Manhattan North of 125th Street and Boroughs Outside Manhattan					
Large Retail		Greater than 30,000 Sq.Ft.			
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$28.27	\$38.04	\$48.56	1B: 16.99%	
Expense	\$8.96	\$10.89	\$12.78	2B: 12.74%	
<b>Expense Ratio</b>	<b>32%</b>	<b>29%</b>	<b>26%</b>	3B: 12.30%	
Cap Rate	9.86%	9.67%	9.52%	4B: 14.99%	
Approximate Market Value Range	\$132	\$188	\$251	5B: 16.99%	4.742%
Bcat/Subcat					K317 1B/2B/3B/4B/5B

Extra Large Retail		Up to 100,000 Sq.Ft.			
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$29.67	\$39.63	\$46.47	1A: 16.99%	
Expense	\$9.25	\$11.19	\$12.42	2A: 12.74%	
<b>Expense Ratio</b>	<b>31%</b>	<b>28%</b>	<b>27%</b>	3A: 12.30%	
Cap Rate	9.54%	9.19%	9.00%	4A: 14.99%	
Approximate Market Value Range	\$143	\$204	\$248	5A: 16.99%	4.742%
Bcat/Subcat					K417 1A/2A/3A/4A/5A

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Manhattan North of 125th Street and Boroughs Outside Manhattan					
Extra Large Retail			Greater than 100,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$27.75	\$35.17	\$43.64	1B: 16.99%	
Expense	\$9.27	\$10.86	\$12.56	2B: 12.74%	
<b>Expense Ratio</b>	<b>33%</b>	<b>31%</b>	<b>29%</b>	3B: 12.30%	
Cap Rate	9.67%	9.57%	9.48%	4B: 14.99%	
Approximate Market Value Range	\$128	\$170	\$219	5B: 16.99%	4.742%
<b>Bcat/Subcat</b>					<b>K417</b> <b>1B/2B/3B/4B/5B</b>

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Factories, Warehouses, Self Storage Facilities					
Citywide Factories & Warehouses			Up to 5,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate by Subcat	Effective Tax Rate
Income	\$16.50	\$19.20	\$22.72	1A: 5.27%	
Expense	\$4.67	\$5.08	\$5.57	2A: 5.27%	
<b>Expense Ratio</b>	<b>28%</b>	<b>26%</b>	<b>25%</b>	3A: 5.27%	
Cap Rate	9.51%	9.49%	9.47%	4A: 5.27%	
				5A: 5.27%	
Approximate Market Value Range	\$83	\$99	\$121		4.742%
Bcat/Subcat					I020 1A/2A/3A/4A/5A

Citywide Factories & Warehouses			5,0001 Sq.Ft. - 20,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate by Subcat	Effective Tax Rate
Income	\$14.55	\$17.01	\$20.08	1B: 5.27%	
Expense	\$4.36	\$4.75	\$5.21	2B: 5.27%	
<b>Expense Ratio</b>	<b>30%</b>	<b>28%</b>	<b>26%</b>	3B: 5.27%	
Cap Rate	9.48%	9.47%	9.46%	4B: 5.27%	
				5B: 5.27%	
Approximate Market Value Range	\$72	\$86	\$105		4.742%
Bcat/Subcat					I020 1B/2B/3B/4B/5B

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Factories, Warehouses, Self Storage Facilities					
Citywide Factories & Warehouses			20,001 Sq.Ft. - 50,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate by Subcat	Effective Tax Rate
Income	\$12.95	\$15.45	\$18.57	1C: 5.27%	
Expense	\$4.09	\$4.51	\$4.99	2C: 5.27%	
<b>Expense Ratio</b>	<b>32%</b>	<b>29%</b>	<b>27%</b>	3C: 5.27%	
Cap Rate	9.57%	9.54%	9.51%	4C: 5.27%	
Approximate Market Value Range	\$62	\$77	\$95	5C: 5.27%	4.742%

Citywide Factories & Warehouses			Greater than 50,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate by Subcat	Effective Tax Rate
Income	\$12.28	\$14.84	\$18.06	1D: 5.27%	
Expense	\$3.97	\$4.41	\$4.91	2D: 5.27%	
<b>Expense Ratio</b>	<b>32%</b>	<b>30%</b>	<b>27%</b>	3D: 5.27%	
Cap Rate	9.62%	9.58%	9.54%	4D: 5.27%	
Approximate Market Value Range	\$58	\$73	\$92	5D: 5.27%	4.742%
<b>Bcat/Subcat</b>					<b>I020</b> 1D/2D/3D/4D/5D

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Factories, Warehouses, Self Storage Facilities					
Citywide Self Storage Facilities					
	Low	Median	High	Vacancy Rate by Subcat	Effective Tax Rate
Income	\$16.15	\$16.17	\$16.19	1: 5.27%	
Expense	\$5.47	\$5.47	\$5.48	2: 5.27%	
<b>Expense Ratio</b>	<b>34%</b>	<b>34%</b>	<b>34%</b>	3: 5.27%	
Cap Rate	8.17%	8.17%	8.17%	4: 5.27%	
Approximate Market Value Range	\$83	\$83	\$83	5: 5.27%	4.742%
Bcat/Subcat					S003 1/2/3/4/5

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Parking Garages					
South of 34th Street					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$33.00	\$38.91	\$45.24		
Expense	\$7.47	\$8.21	\$8.95		
<b>Expense Ratio</b>	<b>23%</b>	<b>21%</b>	<b>20%</b>		
Cap Rate	9.01%	8.98%	8.95%		
Approximate Market Value Range	\$186	\$224	\$265	5.59%	4.742%
<b>Bcat/Subcat</b>	<b>G030</b>				

34th Street to 96th Street					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$33.00	\$38.91	\$45.24		
Expense	\$7.47	\$8.21	\$8.95		
<b>Expense Ratio</b>	<b>23%</b>	<b>21%</b>	<b>20%</b>		
Cap Rate	8.99%	8.95%	8.91%		
Approximate Market Value Range	\$186	\$224	\$266	5.59%	4.742%
<b>Bcat/Subcat</b>	<b>G031</b>				

Income = Gross Income per sq. ft.

Expense = Total Expenses per sq. ft.

Parking/Repair Garages					
Manh North of 96th St. and Outer Boroughs					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$15.69	\$19.95	\$26.90		
Expense	\$4.93	\$5.67	\$6.74		
<b>Expense Ratio</b>	<b>31%</b>	<b>28%</b>	<b>25%</b>		
Cap Rate	9.46%	9.41%	9.35%		
Approximate Market Value Range	\$76	\$115	\$149	5.59%	4.742%
<b>Bcat/Subcat</b>	<b>G040</b>				

Income = Gross Income per sq. ft.

Expense = Total Expenses per sq. ft.

Car Wash/Lube/Miscellaneous Garages					
Up to 96th Street					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$33.00	\$38.91	\$45.24		
Expense	\$7.47	\$8.21	\$8.95		
<b>Expense Ratio</b>	<b>23%</b>	<b>21%</b>	<b>20%</b>		
Cap Rate	8.86%	8.81%	8.77%		
Approximate Market Value Range	\$188	\$227	\$269	5.59%	4.742%
<b>Bcat/Subcat</b>					<b>G018</b>

Manh North of 96th Street and Outer Boroughs					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$15.69	\$19.68	\$26.98		
Expense	\$4.98	\$5.69	\$6.85		
<b>Expense Ratio</b>	<b>32%</b>	<b>29%</b>	<b>25%</b>		
Cap Rate	9.40%	9.35%	9.28%		
Approximate Market Value Range	\$76	\$99	\$144	5.59%	4.742%
<b>Bcat/Subcat</b>					<b>G042</b>

Income = Gross Income per sq. ft.

Expense = Total Expenses per sq. ft.

Apartment Buildings with More Than 10 Units Including Rental Buildings, Cooperatives and Condominiums Residential Unregulated					
Manhattan				Vacancy Rate	Bcat/Subcat
Post-1973 Rental Elevator Buildings				7.04%	RU33/1
Post-1973 Cooperative Elevator Buildings				7.04%	CU33/1
Post-1973 Condominium Elevator Buildings				7.04%	DU33/1
Post-1973 Condo-Coops/Condo-Rental Elevator Buildings				7.04%	EU33/1
	Low	Median	High	-	Effective Tax Rate
Income	\$38.71	\$50.00	\$57.61		
Expense	\$17.69	\$21.70	\$24.30		
<b>Expense Ratio</b>	<b>46%</b>	<b>43%</b>	<b>42%</b>		
Cap Rate	6.70%	6.70%	6.70%		
Approximate Market Value Range	\$171	\$230	\$271		5.613%

Outer-boroughs				Vacancy Rate	Bcat/Subcat
Post-1973 Rental Elevator Buildings				7.85%	RU33/O
Post-1973 Cooperative Elevator Buildings				7.85%	CU33/O
Post-1973 Condominium Elevator Buildings				7.85%	DU33/O
Post-1973 Condo-Coops/Condo-Rental Elevator Buildings				7.85%	EU33/O
	Low	Median	High	-	Effective Tax Rate
Income	\$19.51	\$24.12	\$30.18		
Expense	\$10.78	\$12.81	\$15.36		
<b>Expense Ratio</b>	<b>55%</b>	<b>53%</b>	<b>51%</b>		
Cap Rate	7.54%	7.02%	6.70%		
Approximate Market Value Range	\$66	\$90	\$120		5.613%

Income = Gross Income per sq.ft.  
Expense = Total Expense per sq.ft.

Apartment Buildings with More Than 10 Units Including Rental Buildings, Cooperatives and Condominiums Residential Unregulated					
Manhattan				Vacancy Rate	Bcat/Subcat
Pre-1973 Rental Elevator Buildings				6.44%	RU32/1
Pre-1973 Cooperative Elevator Buildings				6.44%	CU32/1
Pre-1973 Condominium Elevator Buildings				6.44%	DU32/1
Pre-1973 Condo-Coops/Condo-Rental Elevator Buildings				6.44%	EU32/1
	Low	Median	High	-	Effective Tax Rate
Income	\$32.49	\$43.88	\$54.45		
Expense	\$15.55	\$19.78	\$23.51		
<b>Expense Ratio</b>	<b>48%</b>	<b>45%</b>	<b>43%</b>		
Cap Rate	6.70%	6.70%	6.70%		
Approximate Market Value Range	\$138	\$196	\$251		5.613%

Outer-boroughs				Vacancy Rate	Bcat/Subcat
Pre-1973 Rental Elevator Buildings				5.52%	RU32/O
Pre-1973 Cooperative Elevator Buildings				5.52%	CU32/O
Pre-1973 Condominium Elevator Buildings				5.52%	EU32/O
Pre-1973 Condo-Coops/Condo-Rental Elevator Buildings				5.52%	DU32/O
	Low	Median	High	-	Effective Tax Rate
Income	\$16.08	\$19.03	\$23.82		
Expense	\$9.22	\$10.57	\$12.67		
<b>Expense Ratio</b>	<b>57%</b>	<b>56%</b>	<b>53%</b>		
Cap Rate	8.21%	7.62%	7.05%		
Approximate Market Value Range	\$50	\$64	\$88		5.613%

Income = Gross Income per sq.ft.  
Expense = Total Expense per sq.ft.

Apartment Buildings with More Than 10 Units Including Rental Buildings, Cooperatives and Condominiums Residential Unregulated					
Manhattan				Vacancy Rate	Bcat/Subcat
Rental Walk-Ups				5.20%	RU31/1
Cooperative Walk-Ups				5.20%	CU31/1
Condominium Walk-Ups				5.20%	DU31/1
Condo-Coops/Condo-Rental Walk-Ups				5.20%	EU31/1
	Low	Median	High	-	Effective Tax Rate
Income	\$39.39	\$50.95	\$62.56		
Expense	\$17.91	\$22.00	\$25.91		
<b>Expense Ratio</b>	<b>45%</b>	<b>43%</b>	<b>41%</b>		
Cap Rate	6.70%	6.70%	6.70%		
Approximate Market Value Range	\$174	\$235	\$298		5.613%

Outer-boroughs				Vacancy Rate	Bcat/Subcat
Rental Walk-Ups				4.01%	RU31/O
Cooperative Walk-Ups				4.01%	CU31/O
Condominium Walk-Ups				4.01%	DU31/O
Condo-Coops/Condo-Rental Walk-Ups				4.01%	EU31/O
	Low	Median	High	-	Effective Tax Rate
Income	\$17.22	\$21.82	\$28.76		
Expense	\$9.74	\$11.80	\$14.77		
<b>Expense Ratio</b>	<b>57%</b>	<b>54%</b>	<b>51%</b>		
Cap Rate	7.95%	7.24%	6.73%		
Approximate Market Value Range	\$55	\$78	\$113		5.613%

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Apartment Buildings with More Than 10 Units Including Rental Buildings, Cooperatives and Condominiums Residential Regulated					
Manhattan				Vacancy Rate	Bcat/Subcat
Post-1973 Rental Elevator Buildings				5.52%	RR33/1
Post-1973 Cooperative Elevator Buildings				5.52%	CR33/1
	Low	Median	High	-	Effective Tax Rate
Income	\$26.46	\$38.92	\$49.08		
Expense	\$13.32	\$18.16	\$21.88		
<b>Expense Ratio</b>	<b>50%</b>	<b>47%</b>	<b>45%</b>		
Cap Rate	6.86%	6.70%	6.70%		
Approximate Market Value Range	\$105	\$169	\$221		5.613%

Outer-boroughs				Vacancy Rate	Bcat/Subcat
Post-1973 Rental Elevator Buildings				3.37%	RR33/O
Post-1973 Cooperative Elevator Buildings				3.37%	CR33/O
	Low	Median	High	-	Effective Tax Rate
Income	\$17.11	\$23.74	\$32.00		
Expense	\$9.69	\$12.64	\$16.10		
<b>Expense Ratio</b>	<b>57%</b>	<b>53%</b>	<b>50%</b>		
Cap Rate	7.98%	7.06%	6.70%		
Approximate Market Value Range	\$55	\$88	\$129		5.613%

Income = Gross Income per sq.ft.  
Expense = Total Expense per sq.ft.

Apartment Buildings with More Than 10 Units Including Rental Buildings, Cooperatives and Condominiums Residential Regulated					
Manhattan				Vacancy Rate	Bcat/Subcat
Pre-1973 Rental Elevator Buildings				4.13%	RR32/1
Pre-1973 Cooperative Elevator Buildings				4.13%	CR32/1
	Low	Median	High	-	Effective Tax Rate
Income	\$18.70	\$23.37	\$32.89		
Expense	\$10.42	\$12.48	\$16.46		
<b>Expense Ratio</b>	<b>56%</b>	<b>53%</b>	<b>50%</b>		
Cap Rate	7.67%	7.09%	6.70%		
Approximate Market Value Range	\$62	\$86	\$133		5.613%

Outer-boroughs				Vacancy Rate	Bcat/Subcat
Pre-1973 Rental Elevator Buildings				2.52%	RR32/O
Pre-1973 Cooperative Elevator Buildings				2.52%	CR32/O
	Low	Median	High	-	Effective Tax Rate
Income	\$13.87	\$16.33	\$19.60		
Expense	\$8.18	\$9.33	\$10.82		
<b>Expense Ratio</b>	<b>59%</b>	<b>57%</b>	<b>55%</b>		
Cap Rate	8.87%	8.15%	7.53%		
Approximate Market Value Range	\$39	\$51	\$67		5.613%

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Apartment Buildings with More Than 10 Units Including Rental Buildings, Cooperatives and Condominiums Residential Regulated					
Manhattan				Vacancy Rate	Bcat/Subcat
Rental Walk-Ups				5.25%	RR31/1
Cooperative Walk-Ups				5.25%	CR31/1
	Low	Median	High	-	Effective Tax Rate
Income	\$20.31	\$28.36	\$42.88		
Expense	\$11.06	\$14.49	\$20.25		
Expense Ratio	54%	51%	47%		
Cap Rate	7.43%	6.75%	6.70%		
Approximate Market Value Range	\$71	\$112	\$184		5.613%

Outer-boroughs				Vacancy Rate	Bcat/Subcat
Rental Walk-Ups				2.74%	RR31/O
Cooperative Walk-Ups				2.74%	CR31/O
	Low	Median	High	-	Effective Tax Rate
Income	\$14.76	\$17.61	\$21.72		
Expense	\$8.60	\$9.92	\$11.76		
Expense Ratio	58%	56%	54%		
Cap Rate	8.58%	7.87%	7.26%		
Approximate Market Value Range	\$43	\$57	\$77		5.613%

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

# Hotel Guidelines

LUXURY / SUPER LUXURY					
Rooms Less than	106	Rooms Between	106-378	Rooms Greater than	378
Typical Total Income per Room Range	\$132,862 - \$277,020	Typical Total Income per Room Range	\$115,668 - 206,697	Typical Total Income per Room Range	\$114,591 - \$163,418
Expense Ratio	54%-72%	Expense Ratio	61% - 77%	Expense Ratio	65% - 76%
Minimum Occupancy Rate	78%	Minimum Occupancy Rate	77%	Minimum Occupancy Rate	81%
Base Cap Rate	9.11%	Base Cap Rate	9.37%	Base Cap Rate	9.25%

Class 1					
Rooms Less than	94	Rooms Between	94 - 300	Rooms Greater than	300
Typical Total Income per Room Range	\$86,438 - \$191,117	Typical Total Income per Room Range	\$79,504 - \$106,695	Typical Total Income per Room Range	\$73,484 - \$112,254
Expense Ratio	54% - 72%	Expense Ratio	52% - 71%	Expense Ratio	55% - 73%
Minimum Occupancy Rate	67%	Minimum Occupancy Rate	76%	Minimum Occupancy Rate	84%
Base Cap Rate	10.72%	Base Cap Rate	10.64%	Base Cap Rate	10.45%

# Hotel Guidelines

Class 2					
Rooms Less than	81	Rooms Between	81 - 220	Rooms Greater than	220
Typical Total Income per Room Range	\$52,716 - \$81,950	Typical Total Income per Room Range	\$57,078 - \$80,279	Typical Total Income per Room Range	\$63,055 - \$80,374
Expense Ratio	52% - 64%	Expense Ratio	49% - 66%	Expense Ratio	51% - 67%
Minimum Occupancy Rate	78%	Minimum Occupancy Rate	80%	Minimum Occupancy Rate	83%
Base Cap Rate	10.86%	Base Cap Rate	10.75%	Base Cap Rate	10.54%

Class 3					
Rooms Less than	45	Rooms Between	45 - 105	Rooms Greater than	105
Typical Total Income per Room Range	\$39,101 - \$60,711	Typical Total Income per Room Range	\$36,073 - \$52,881	Typical Total Income per Room Range	\$41,820 - \$59,065
Expense Ratio	45% - 61%	Expense Ratio	48% - 62%	Expense Ratio	47% - 67%
Minimum Occupancy Rate	69%	Minimum Occupancy Rate	77%	Minimum Occupancy Rate	80%
Base Cap Rate	11.47%	Base Cap Rate	11.36%	Base Cap Rate	11.18%

# Hotel Guidelines

Class 4					
Rooms Less than	32	Rooms Between	32 - 69	Rooms Greater than	69
Typical Total Income per Room Range	\$23,423 - \$47,129	Typical Total Income per Room Range	\$23,790 - \$40,957	Typical Total Income per Room Range	\$24,096 - \$43,584
Expense Ratio	42% - 60%	Expense Ratio	44% - 62%	Expense Ratio	43% - 61%
Minimum Occupancy Rate	58%	Minimum Occupancy Rate	67%	Minimum Occupancy Rate	57%
Base Cap Rate	11.60%	Base Cap Rate	11.50%	Base Cap Rate	11.44%

Secondary					
Hotel Class	Apartment	Hotel Class	Dormitory	Hotel Class	HOSTEL, SRO, WELFARE
Typical Total Income per Room Range	\$19,025 - \$30,393	Typical Total Income per Room Range	\$12,270 - \$32,431	Typical Total Income per Room Range	\$9,696 - \$22,222
Expense Ratio	30% - 55%	Expense Ratio	21% - 46%	Expense Ratio	29% - 60%
Minimum Occupancy Rate	66%	Minimum Occupancy Rate	76%	Minimum Occupancy Rate	65%
Base Cap Rate	11.07%	Base Cap Rate	10.99%	Base Cap Rate	11.13%

# Tax Class 4 Income and Expense Trends by Property Types

Guidelines Category	Median Income Trend Factor	Median Expense Trend Factor
<b>Citywide Garages</b>	<b>2.55%</b>	<b>3.29%</b>
<b>Factories/Warehouses/Storage</b>		
•Manhattan	<b>3.87%</b>	<b>4.14%</b>
•Bronx	<b>3.74%</b>	<b>3.01%</b>
•Brooklyn	<b>3.23%</b>	<b>4.57%</b>
•Queens	<b>3.36%</b>	<b>3.65%</b>
•Staten Island	<b>1.63%</b>	<b>4.74%</b>
<b>Retail</b>		
•Manhattan South of 125th St. and Downtown Brooklyn	<b>2.65%</b>	<b>1.71%</b>
•Manhattan North of 125th St.	<b>3.77%</b>	<b>2.93%</b>
•Bronx	<b>2.21%</b>	<b>3.13%</b>
•Brooklyn (Exclude Downtown Brooklyn)	<b>2.36%</b>	<b>3.53%</b>
•Queen	<b>2.52%</b>	<b>2.60%</b>
•Staten Island	<b>2.27%</b>	<b>2.11%</b>
<b>Office</b>		
•Manhattan Class A/B/T and Downtown Brooklyn Office Class A	<b>3.76%</b>	<b>2.68%</b>
•Manhattan Non Class A/B/T South of 110th St.	<b>3.70%</b>	<b>2.46%</b>
•Manhattan Non Class A/B/T North of 110th St.	<b>3.11%</b>	<b>2.58%</b>
•Bronx	<b>2.30%</b>	<b>3.32%</b>
•Brooklyn (Exclude Downtown Brooklyn Class A)	<b>3.07%</b>	<b>2.53%</b>
•Queens	<b>2.53%</b>	<b>1.75%</b>
•Staten Island	<b>2.11%</b>	<b>1.28%</b>

## Tax Class 2 Income and Expense Trends by Property Types

Guidelines Category		Median Income Trend Factor	Median Expense Trend factor
<b>Outerborough</b>	Regulated Walk Up Buildings	<b>2.98%</b>	<b>1.27%</b>
	Regulated Pre-73 Elevator buildings	<b>2.94%</b>	<b>1.32%</b>
	Regulated Post-73 Elevator Buildings	<b>3.34%</b>	<b>2.74%</b>
	Unregulated Walk Up Buildings	<b>3.08%</b>	<b>1.84%</b>
	Unregulated Pre-73 Elevator Buildings	<b>2.69%</b>	<b>1.33%</b>
	Unregulated Post-73 Elevator Buildings	<b>2.77%</b>	<b>1.68%</b>
<b>Manhattan</b>	Regulated Walk Up Buildings	<b>3.35%</b>	<b>2.19%</b>
	Regulated Pre-73 Elevator buildings	<b>4.20%</b>	<b>2.56%</b>
	Regulated Post-73 Elevator Buildings	<b>2.48%</b>	<b>2.50%</b>
	Unregulated Walk Up Buildings	<b>2.40%</b>	<b>2.31%</b>
	Unregulated Pre-73 Elevator Buildings	<b>2.42%</b>	<b>2.40%</b>
	Unregulated Post-73 Elevator Buildings	<b>2.14%</b>	<b>3.51%</b>

# Manhattan – Class 2ABC

## Guidelines for Apartment Buildings with less than 11 units Including Cooperatives and Approximate Market Value by Building Category (BCAT) table

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		11.32	14.86	22.30	27.02
<b>Income</b>					
<b>Low</b>	\$ 38.05	\$ 431	\$ 565	\$ 849	\$ 1,028
<b>Median</b>	\$ 43.60	\$ 494	\$ 648	\$ 973	\$ 1,178
<b>High</b>	\$ 52.11	\$ 590	\$ 774	\$ 1,162	\$ 1,408

**RX01** includes neighborhoods: ALPHABET CITY, CHELSEA, CIVIC CENTER, CLINTON, EAST VILLAGE, FASHION, FINANCIAL, FLATIRON, JAVITS CENTER, KIPS BAY, LITTLE ITALY, LOWER EAST SIDE, MIDTOWN CBD, MIDTOWN EAST, MIDTOWN WEST, MURRAY HILL, SOHO, TRIBECA, UPPER EAST SIDE (59-79), UPPER EAST SIDE (79-96), UPPER WEST SIDE (59-79), UPPER WEST SIDE (79-96), UPPER WEST SIDE (96-116).

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		5.45	8.33	10.90	11.24
<b>Income</b>					
<b>Low</b>	\$ 19.21	\$ 105	\$ 160	\$ 209	\$ 216
<b>Median</b>	\$ 21.47	\$ 117	\$ 179	\$ 234	\$ 241
<b>High</b>	\$ 25.47	\$ 139	\$ 212	\$ 278	\$ 286

**RX02** includes neighborhoods: CHINATOWN, HARLEM-CENTRAL, HARLEM-EAST, HARLEM-UPPER, HARLEM-WEST, INWOOD, MANHATTAN VALLEY, MORNINGSIDE HEIGHTS, SOUTHBRIDGE, UPPER EAST SIDE (96-110), WASHINGTON HEIGHTS LOWER, WASHINGTON HEIGHTS UPPER.

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		13.29	15.84	22.84	26.23
<b>Income</b>					
<b>Low</b>	\$ 52.86	\$ 702	\$ 837	\$ 1,207	\$ 1,387
<b>Median</b>	\$ 65.55	\$ 871	\$ 1,038	\$ 1,497	\$ 1,719
<b>High</b>	\$ 79.46	\$ 1,056	\$ 1,258	\$ 1,814	\$ 2,084

**RX03** includes neighborhoods: GRAMERCY, GREENWICH VILLAGE-CENTRAL, GREENWICH VILLAGE-WEST.

Income = Gross Income per sq.ft.

GIM = Gross Income Multiplier

# Manhattan – Class 2ABC

## Guidelines for Apartment Buildings with less than 11 units Including Cooperatives and Approximate Market Value by Buiding Category (BCAT) table

Income \ GIM		GIM			
		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		10.43	14.22	21.00	24.97
<b>Low</b>	\$ 40.08	\$ 418	\$ 570	\$ 842	\$ 1,001
<b>Median</b>	\$ 47.34	\$ 494	\$ 673	\$ 994	\$ 1,182
<b>High</b>	\$ 57.21	\$ 597	\$ 813	\$ 1,201	\$ 1,428

**CX01** includes neighborhoods: ALPHABET CITY, CHELSEA, CIVIC CENTER, CLINTON, EAST VILLAGE, FASHION, FINANCIAL, FLATIRON, GRAMERCY, GREENWICH VILLAGE-CENTRAL, GREENWICH VILLAGE-WEST, JAVITS CENTER, KIPS BAY, LITTLE ITALY, LOWER EAST SIDE, MIDTOWN CBD, MIDTOWN EAST, MIDTOWN WEST, MURRAY HILL, SOHO, SOUTHBRIDGE, TRIBECA, UPPER EAST SIDE (59-79), UPPER EAST SIDE (79-96), UPPER WEST SIDE (59-79), UPPER WEST SIDE (79-96).

Income \ GIM		GIM			
		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		5.59	8.89	11.46	11.90
<b>Low</b>	\$ 19.70	\$ 110	\$ 175	\$ 226	\$ 234
<b>Median</b>	\$ 22.65	\$ 127	\$ 201	\$ 260	\$ 270
<b>High</b>	\$ 26.41	\$ 148	\$ 235	\$ 303	\$ 314

**CX02** includes neighborhoods: CHINATOWN, HARLEM-CENTRAL, HARLEM-EAST, HARLEM-UPPER, HARLEM-WEST, INWOOD, MANHATTAN VALLEY, MORNINGSIDE HEIGHTS, UPPER EAST SIDE (96-110), UPPER WEST SIDE (96-116), WASHINGTON HEIGHTS LOWER, WASHINGTON

Income = Gross Income per sq.ft.  
GIM = Gross Income Multiplier

# Bronx – Class 2ABC

## Guidelines for Apartment Buildings with less than 11 units Including Cooperatives and Approximate Market Value by Building Category (BCAT) table

Income \ GIM		GIM			
		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
Income		7.03	9.63	10.96	12.68
Low	\$ 16.54	\$ 116	\$ 159	\$ 181	\$ 210
Median	\$ 17.87	\$ 126	\$ 172	\$ 196	\$ 227
High	\$ 19.84	\$ 140	\$ 191	\$ 217	\$ 252

**RX04** includes neighborhoods: BATHGATE, BAYCHESTER, BEDFORD PARK/NORWOOD, BELMONT, BRONX PARK, BRONXDALE, CASTLE HILL/UNIONPORT, CITY ISLAND, CITY ISLAND-PELHAM STRIP, CO-OP CITY, COUNTRY CLUB, CROTONA PARK, EAST RIVER, EAST TREMONT, FIELDSTON, FORDHAM, HIGHBRIDGE/MORRIS HEIGHTS, HUNTS POINT, KINGSBRIDGE HTS/UNIV HTS, KINGSBRIDGE/JEROME PARK, MELROSE/CONCOURSE, MORRIS PARK/VAN NEST, MORRISANIA/LONGWOOD, MOTT HAVEN/PORT MORRIS, MOUNT HOPE/MOUNT EDEN, PARKCHESTER, PELHAM BAY, PELHAM GARDENS, PELHAM PARKWAY NORTH, PELHAM PARKWAY SOUTH, RIVERDALE, SCHUYLERVILLE/PELHAM BAY, SOUNDVIEW, THROGS NECK, VAN CORTLANDT PARK, WAKEFIELD, WESTCHESTER, WILLIAMSBRIDGE, WOODLAWN.

Income \ GIM		GIM			
		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
Income		6.10	9.18	10.41	11.13
Low	\$ 15.93	\$ 97	\$ 146	\$ 166	\$ 177
Median	\$ 17.98	\$ 110	\$ 165	\$ 187	\$ 200
High	\$ 21.05	\$ 128	\$ 193	\$ 219	\$ 234

**CX03** includes neighborhoods: BATHGATE, BAYCHESTER, BEDFORD PARK/NORWOOD, BELMONT, BRONX PARK, BRONXDALE, CASTLE HILL/UNIONPORT, CITY ISLAND, CITY ISLAND-PELHAM STRIP, CO-OP CITY, COUNTRY CLUB, CROTONA PARK, EAST RIVER, EAST TREMONT, FIELDSTON, FORDHAM, HIGHBRIDGE/MORRIS HEIGHTS, HUNTS POINT, KINGSBRIDGE HTS/UNIV HTS, KINGSBRIDGE/JEROME PARK, MELROSE/CONCOURSE, MORRIS PARK/VAN NEST, MORRISANIA/LONGWOOD, MOTT HAVEN/PORT MORRIS, MOUNT HOPE/MOUNT EDEN, PARKCHESTER, PELHAM BAY, PELHAM GARDENS, PELHAM PARKWAY NORTH, PELHAM PARKWAY SOUTH, RIVERDALE, SCHUYLERVILLE/PELHAM BAY, SOUNDVIEW, THROGS NECK, VAN CORTLANDT PARK, WAKEFIELD, WESTCHESTER, WILLIAMSBRIDGE, WOODLAWN.

Income = Gross Income per sq.ft.  
GIM = Gross Income Multiplier

# Brooklyn – Class 2ABC

## Guidelines for Apartment Buildings with less than 11 units Including Cooperatives and Approximate Market Value by Building Category (BCAT) table

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		9.91	15.73	17.96	26.93
<b>Income</b>					
<b>Low</b>	\$ 30.98	\$ 307	\$ 487	\$ 557	\$ 834
<b>Median</b>	\$ 35.64	\$ 353	\$ 561	\$ 640	\$ 960
<b>High</b>	\$ 41.20	\$ 408	\$ 648	\$ 740	\$ 1,109

**RX05** includes neighborhoods: BOERUM HILL, BROOKLYN HEIGHTS, CARROLL GARDENS, COBBLE HILL, COBBLE HILL-WEST, DOWNTOWN-FULTON MALL, FORT GREENE, PARK SLOPE, WINDSOR TERRACE.

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		6.37	10.83	12.63	19.75
<b>Income</b>					
<b>Low</b>	\$ 16.08	\$ 102	\$ 174	\$ 203	\$ 317
<b>Median</b>	\$ 18.17	\$ 116	\$ 197	\$ 229	\$ 359
<b>High</b>	\$ 21.31	\$ 136	\$ 231	\$ 269	\$ 421

**RX06** includes neighborhoods: BATH BEACH, BAY RIDGE, BEDFORD STUYVESANT, BENSONHURST, BERGEN BEACH, BOROUGH PARK, BRIGHTON BEACH, BROWNSVILLE, BUSH TERMINAL, BUSHWICK, CANARSIE, CONEY ISLAND, CROWN HEIGHTS, CYPRESS HILLS, DYKER HEIGHTS, EAST NEW YORK, FLATBUSH-CENTRAL, FLATBUSH-EAST, FLATBUSH-LEFFERTS GARDEN, FLATBUSH-NORTH, FLATLANDS, GRAVESEND, KENSINGTON, MADISON, MARINE PARK, MIDWOOD, OCEAN HILL, OCEAN PARKWAY-NORTH, OCEAN PARKWAY-SOUTH, SEAGATE, SHEEPSHEAD BAY, SUNSET PARK, WILLIAMSBURG-CENTRAL, WYCKOFF HEIGHTS.

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		8.65	13.43	15.95	27.16
<b>Income</b>					
<b>Low</b>	\$ 22.12	\$ 191	\$ 291	\$ 346	\$ 601
<b>Median</b>	\$ 25.33	\$ 219	\$ 337	\$ 401	\$ 688
<b>High</b>	\$ 29.88	\$ 258	\$ 396	\$ 470	\$ 812

**RX07** includes neighborhoods: CLINTON HILL, DOWNTOWN-FULTON FERRY, DOWNTOWN-METROTECH, GOWANUS, GREENPOINT, MANHATTAN BEACH, NAVY YARD, OLD MILL BASIN, PARK SLOPE SOUTH, PROSPECT HEIGHTS, RED HOOK, WILLIAMSBURG-EAST, WILLIAMSBURG-NORTH, WILLIAMSBURG-SOUTH.

Income = Gross Income per sq.ft.

GIM = Gross Income Multiplier

# Brooklyn – Class 2ABC

## Guidelines for Apartment Buildings with less than 11 units Including Cooperatives and Approximate Market Value by Building Category (BCAT) table

Income \ GIM		GIM			
		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		7.42	12.60	15.82	21.11
Low	\$ 26.42	\$ 189	\$ 321	\$ 418	\$ 558
Median	\$ 32.50	\$ 233	\$ 396	\$ 514	\$ 686
High	\$ 39.21	\$ 282	\$ 479	\$ 620	\$ 828
<p><b>CX04</b> includes neighborhoods: BOERUM HILL, BROOKLYN HEIGHTS, CARROLL GARDENS, CLINTON HILL, COBBLE HILL, COBBLE HILL-WEST, DOWNTOWN-FULTON FERRY, DOWNTOWN-FULTON MALL, FORT GREENE, GREENPOINT, MANHATTAN BEACH, OLD MILL BASIN, PARK SLOPE, PARK SLOPE SOUTH, PROSPECT HEIGHTS, WILLIAMSBURG-NORTH, WINDSOR TERRACE.</p>					

Income \ GIM		GIM			
		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		5.23	9.43	12.16	17.00
Low	\$ 16.62	\$ 87	\$ 157	\$ 202	\$ 283
Median	\$ 19.08	\$ 100	\$ 180	\$ 232	\$ 324
High	\$ 22.42	\$ 117	\$ 211	\$ 273	\$ 381
<p><b>CX05</b> includes neighborhoods: BATH BEACH, BAY RIDGE, BEDFORD STUYVESANT, BENSONHURST, BERGEN BEACH, BOROUGH PARK, BRIGHTON BEACH, BROWNSVILLE, BUSH TERMINAL, BUSHWICK, CANARSIE, CONEY ISLAND, CROWN HEIGHTS, CYPRESS HILLS, DOWNTOWN-METROTECH, DYKER HEIGHTS, EAST NEW YORK, FLATBUSH-CENTRAL, FLATBUSH-EAST, FLATBUSH-LEFFERTS GARDEN, FLATBUSH-NORTH, FLATLANDS, GOWANUS, GRAVESEND, KENSINGTON, MADISON, MARINE PARK, MIDWOOD, NAVY YARD, OCEAN HILL, OCEAN PARKWAY-NORTH, OCEAN PARKWAY-SOUTH, RED HOOK, SEAGATE, SHEEPSHEAD BAY, SUNSET PARK, WILLIAMSBURG-CENTRAL, WILLIAMSBURG-EAST, WILLIAMSBURG-SOUTH, WYCKOFF HEIGHTS.</p>					

Income = Gross Income per sq.ft.

GIM = Gross Income Multiplier

# Queens – Class 2ABC

## Guidelines for Apartment Buildings with less than 11 units Including Cooperatives and Condominiums

### Approximate Market Value by Building Category (BCAT) table

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		6.91	9.53	12.24	15.53
<b>Income</b>					
<b>Low</b>	\$ 20.45	\$ 141	\$ 195	\$ 250	\$ 318
<b>Median</b>	\$ 22.47	\$ 155	\$ 214	\$ 275	\$ 349
<b>High</b>	\$ 26.76	\$ 185	\$ 255	\$ 328	\$ 416

**RX08** includes neighborhoods: AIRPORT LA GUARDIA, ASTORIA, BAYSIDE, BEECHHURST, BELLEROSE, BRIARWOOD, CAMBRIA HEIGHTS, CORONA, ELMHURST, FLORAL PARK, FLUSHING MEADOW PARK, FLUSHING-NORTH, FOREST HILLS, HILLCREST, HOWARD BEACH, JACKSON HEIGHTS, JAMAICA, JAMAICA HILLS, LONG ISLAND CITY, MIDDLE VILLAGE, OZONE PARK, QUEENS VILLAGE, REGO PARK, ROSEDALE, SO. JAMAICA-BAISLEY PARK, SOUTH JAMAICA, SOUTH OZONE PARK, SUNNYSIDE, WHITESTONE, WOODSIDE.

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		4.83	8.90	10.89	10.80
<b>Income</b>					
<b>Low</b>	\$ 15.82	\$ 76	\$ 141	\$ 172	\$ 171
<b>Median</b>	\$ 17.20	\$ 83	\$ 153	\$ 187	\$ 186
<b>High</b>	\$ 20.70	\$ 100	\$ 184	\$ 225	\$ 224

**RX09** includes neighborhoods: ARVERNE, BELLE HARBOR, COLLEGE POINT, DOUGLSTON, EAST ELMHURST, FAR ROCKAWAY, FLUSHING-SOUTH, GLENDALE, HAMMELS, HOLLIS, HOLLISWOOD, JAMAICA ESTATES, KEW GARDENS, LAURELTON, LITTLE NECK, MASPETH, RICHMOND HILL, RIDGEWOOD, ROCKAWAY PARK, SPRINGFIELD GARDENS, ST. ALBANS, WOODHAVEN.

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		5.47	10.40	10.85	14.54
<b>Income</b>					
<b>Low</b>	\$ 17.44	\$ 95	\$ 181	\$ 189	\$ 253
<b>Median</b>	\$ 20.62	\$ 113	\$ 215	\$ 224	\$ 300
<b>High</b>	\$ 24.12	\$ 132	\$ 251	\$ 262	\$ 351

**CX06** includes neighborhoods: AIRPORT LA GUARDIA, ARVERNE, ASTORIA, BAYSIDE, BEECHHURST, BELLE HARBOR, BELLEROSE, BRIARWOOD, CAMBRIA HEIGHTS, COLLEGE POINT, CORONA, DOUGLSTON, EAST ELMHURST, ELMHURST, FAR ROCKAWAY, FLORAL PARK, FLUSHING MEADOW PARK, FLUSHING-NORTH, FLUSHING-SOUTH, FOREST HILLS, GLENDALE, HAMMELS, HILLCREST, HOLLIS, HOLLISWOOD, HOWARD BEACH, JACKSON HEIGHTS, JAMAICA, JAMAICA ESTATES, JAMAICA HILLS, KEW GARDENS, LAURELTON, LITTLE NECK, LONG ISLAND CITY, MASPETH, MIDDLE VILLAGE, OZONE PARK, QUEENS VILLAGE, REGO PARK, RICHMOND HILL, RIDGEWOOD, ROCKAWAY PARK, ROSEDALE, SO. JAMAICA-BAISLEY PARK, SOUTH JAMAICA, SOUTH OZONE PARK, SPRINGFIELD GARDENS, ST. ALBANS, SUNNYSIDE, WHITESTONE, WOODHAVEN, WOODSIDE.

Income = Gross Income per sq.ft.

GIM = Gross Income Multiplier

# Staten Island – Class 2ABC

## Guidelines for Apartment Buildings with less than 11 units Including Cooperatives and Condominiums Approximate Market Value by Building Category (BCAT) table

Income \ GIM		GIM	10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
			5.75	9.82	13.79	17.08
<b>Low</b>	\$ 11.37	\$ 65	\$ 112	\$ 157	\$ 194	
<b>Median</b>	\$ 16.02	\$ 92	\$ 157	\$ 221	\$ 274	
<b>High</b>	\$ 19.95	\$ 115	\$ 196	\$ 275	\$ 341	

**RX10** includes neighborhoods: ANNADALE, ARDEN HEIGHTS, ARROCHAR, ARROCHAR-SHORE ACRES, BLOOMFIELD, BULLS HEAD, CASTLETON CORNERS, CLOVE LAKES, CONCORD, CONCORD-FOX HILLS, DONGAN HILLS, DONGAN HILLS-COLONY, DONGAN HILLS-OLD TOWN, ELTINGVILLE, EMERSON HILL, FRESH KILLS, GRANT CITY, GRASMERE, GREAT KILLS, GREAT KILLS-BAY TERRACE, GRYMES HILL, HUGUENOT, LA TOURETTE PARK, LIVINGSTON, MANOR HEIGHTS, MARINERS HARBOR, MIDLAND BEACH, NEW BRIGHTON, NEW BRIGHTON-ST. GEORGE, NEW DORP, NEW DORP-BEACH, NEW DORP-HEIGHTS, NEW SPRINGVILLE, OAKWOOD, OAKWOOD-BEACH, PLEASANT PLAINS, PORT IVORY, PORT RICHMOND, PRINCES BAY, RICHMONDTOWN, RICHMONDTOWN-LIGHTS HILL, ROSEBANK, ROSSVILLE, ROSSVILLE-CHARLESTON, ROSSVILLE-PORT MOBIL, ROSSVILLE-RICHMOND VALLEY, SILVER LAKE, SOUTH BEACH, STAPLETON, STAPLETON-CLIFTON, SUNNYSIDE, TODT HILL, TOMPKINSVILLE, TOTTEVILLE, TRAVIS, WEST NEW BRIGHTON, WESTERLEIGH, WILLOWBROOK, WILLOWBROOK-SEAVIEW, WOODROW.

Income \ GIM		GIM	10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
			4.83	8.12	11.01	14.19
<b>Low</b>	\$ 11.36	\$ 55	\$ 92	\$ 125	\$ 161	
<b>Median</b>	\$ 16.55	\$ 80	\$ 134	\$ 182	\$ 235	
<b>High</b>	\$ 20.20	\$ 97	\$ 164	\$ 222	\$ 287	

**CX07** includes neighborhoods: ANNADALE, ARDEN HEIGHTS, ARROCHAR, ARROCHAR-SHORE ACRES, BLOOMFIELD, BULLS HEAD, CASTLETON CORNERS, CLOVE LAKES, CONCORD, CONCORD-FOX HILLS, DONGAN HILLS, DONGAN HILLS-COLONY, DONGAN HILLS-OLD TOWN, ELTINGVILLE, EMERSON HILL, FRESH KILLS, GRANT CITY, GRASMERE, GREAT KILLS, GREAT KILLS-BAY TERRACE, GRYMES HILL, HUGUENOT, LA TOURETTE PARK, LIVINGSTON, MANOR HEIGHTS, MARINERS HARBOR, MIDLAND BEACH, NEW BRIGHTON, NEW BRIGHTON-ST. GEORGE, NEW DORP, NEW DORP-BEACH, NEW DORP-HEIGHTS, NEW SPRINGVILLE, OAKWOOD, OAKWOOD-BEACH, PLEASANT PLAINS, PORT IVORY, PORT RICHMOND, PRINCES BAY, RICHMONDTOWN, RICHMONDTOWN-LIGHTS HILL, ROSEBANK, ROSSVILLE, ROSSVILLE-CHARLESTON, ROSSVILLE-PORT MOBIL, ROSSVILLE-RICHMOND VALLEY, SILVER LAKE, SOUTH BEACH, STAPLETON, STAPLETON-CLIFTON, SUNNYSIDE, TODT HILL, TOMPKINSVILLE, TOTTEVILLE, TRAVIS, WEST NEW BRIGHTON, WESTERLEIGH, WILLOWBROOK, WILLOWBROOK-SEAVIEW, WOODROW.

Income = Gross Income per sq.ft.  
GIM = Gross Income Multiplier

# Class 2ABC BCAT Definitions

## Apartment Buildings with less than 11 units - Residential Only

BORO	BCAT	NEIGHBOR
Manhattan	<b>RX01</b>	ALPHABET CITY, CHELSEA, CIVIC CENTER, CLINTON, EAST VILLAGE, FASHION, FINANCIAL, FLATIRON, JAVITS CENTER, KIPS BAY, LITTLE ITALY, LOWER EAST SIDE, MIDTOWN CBD, MIDTOWN EAST, MIDTOWN WEST, MURRAY HILL, SOHO, TRIBECA, UPPER EAST SIDE (59-79), UPPER EAST SIDE (79-96), UPPER WEST SIDE (59-79), UPPER WEST SIDE (79-96), UPPER WEST SIDE (96-116)
Manhattan	<b>RX02</b>	CHINATOWN, HARLEM-CENTRAL, HARLEM-EAST, HARLEM-UPPER, HARLEM-WEST, INWOOD, MANHATTAN VALLEY, MORNINGSIDE HEIGHTS, SOUTHBRIDGE, UPPER EAST SIDE (96-110), WASHINGTON HEIGHTS LOWER, WASHINGTON HEIGHTS UPPER
Manhattan	<b>RX03</b>	GRAMERCY, GREENWICH VILLAGE-CENTRAL, GREENWICH VILLAGE-WEST
Bronx	<b>RX04</b>	BATHGATE, BAYCHESTER, BEDFORD PARK/NORWOOD, BELMONT, BRONX PARK, BRONXDALE, CASTLE HILL/UNIONPORT, CITY ISLAND, CITY ISLAND-PELHAM STRIP, CO-OP CITY, COUNTRY CLUB, CROTONA PARK, EAST RIVER, EAST TREMONT, FIELDSTON, FORDHAM, HIGHBRIDGE/MORRIS HEIGHTS, HUNTS POINT, KINGSBRIDGE HTS/UNIV HTS, KINGSBRIDGE/JEROME PARK, MELROSE/CONCOURSE, MORRIS PARK/VAN NEST, MORRISANIA/LONGWOOD, MOTT HAVEN/PORT MORRIS, MOUNT HOPE/MOUNT EDEN, PARKCHESTER, PELHAM BAY, PELHAM GARDENS, PELHAM PARKWAY NORTH, PELHAM PARKWAY SOUTH, RIVERDALE, SCHUYLerville/PELHAM BAY, SOUNDVIEW, THROGS NECK, VAN CORTLANDT PARK, WAKEFIELD, WESTCHESTER, WILLIAMSBRIDGE,
Brooklyn	<b>RX05</b>	BOERUM HILL, BROOKLYN HEIGHTS, CARROLL GARDENS, COBBLE HILL, COBBLE HILL-WEST, DOWNTOWN-FULTON MALL, FORT GREENE, PARK SLOPE, WINDSOR TERRACE
Brooklyn	<b>RX06</b>	BATH BEACH, BAY RIDGE, BEDFORD STUYVESANT, BENSONHURST, BERGEN BEACH, BOROUGH PARK, BRIGHTON BEACH, BROWNSVILLE, BUSH TERMINAL, BUSHWICK, CANARSIE, CONEY ISLAND, CROWN HEIGHTS, CYPRESS HILLS, DYKER HEIGHTS, EAST NEW YORK, FLATBUSH-CENTRAL, FLATBUSH-EAST, FLATBUSH-LEFFERTS GARDEN, FLATBUSH-NORTH, FLATLANDS, GRAVESEND, KENSINGTON, MADISON, MARINE PARK, MIDWOOD, OCEAN HILL, OCEAN PARKWAY-NORTH, OCEAN PARKWAY-SOUTH, SEAGATE, SHEEPSHEAD BAY, SUNSET PARK, WILLIAMSBURG-CENTRAL, WYCKOFF HEIGHTS
Brooklyn	<b>RX07</b>	CLINTON HILL, DOWNTOWN-FULTON FERRY, DOWNTOWN-METROTECH, GOWANUS, GREENPOINT, MANHATTAN BEACH, NAVY YARD, OLD MILL BASIN, PARK SLOPE SOUTH, PROSPECT HEIGHTS, RED HOOK, WILLIAMSBURG-EAST, WILLIAMSBURG-NORTH, WILLIAMSBURG-SOUTH
Queens	<b>RX08</b>	AIRPORT LA GUARDIA, ASTORIA, BAYSIDE, BEECHURST, BELLEROSE, BRIARWOOD, CAMBRIA HEIGHTS, CORONA, ELMHURST, FLORAL PARK, FLUSHING MEADOW PARK, FLUSHING-NORTH, FOREST HILLS, HILLCREST, HOWARD BEACH, JACKSON HEIGHTS, JAMAICA, JAMAICA HILLS, LONG ISLAND CITY, MIDDLE VILLAGE, OZONE PARK, QUEENS VILLAGE, REGO PARK, ROSEDALE, SO. JAMAICA-BAISLEY PARK, SOUTH JAMAICA, SOUTH OZONE PARK, SUNNYSIDE,
Queens	<b>RX09</b>	ARVERNE, BELLE HARBOR, COLLEGE POINT, DOUGLSTON, EAST ELMHURST, FAR ROCKAWAY, FLUSHING-SOUTH, GLENDALE, HAMMELS, HOLLIS, HOLLISWOOD, JAMAICA ESTATES, KEW GARDENS, LAURELTON, LITTLE NECK, MASPETH, RICHMOND HILL, RIDGEWOOD, ROCKAWAY PARK, SPRINGFIELD GARDENS, ST. ALBANS, WOODHAVEN
Staten Island	<b>RX10</b>	ANNADALE, ARDEN HEIGHTS, ARROCHAR, ARROCHAR-SHORE ACRES, BLOOMFIELD, BULLS HEAD, CASTLETON CORNERS, CLOVE LAKES, CONCORD, CONCORD-FOX HILLS, DONGAN HILLS, DONGAN HILLS-COLONY, DONGAN HILLS-OLD TOWN, ELTINGVILLE, EMERSON HILL, FRESH KILLS, GRANT CITY, GRASMERE, GREAT KILLS, GREAT KILLS-BAY TERRACE, GRYMES HILL, HUGUENOT, LA TOURETTE PARK, LIVINGSTON, MANOR HEIGHTS, MARINERS HARBOR, MIDLAND BEACH, NEW BRIGHTON, NEW BRIGHTON-ST. GEORGE, NEW DORP, NEW DORP-BEACH, NEW DORP-HEIGHTS, NEW SPRINGVILLE, OAKWOOD, OAKWOOD-BEACH, PLEASANT PLAINS, PORT IVORY, PORT RICHMOND, PRINCES BAY, RICHMONDTOWN, RICHMONDTOWN-LIGHTS HILL, ROSEBANK, ROSSVILLE, ROSSVILLE-CHARLESTON, ROSSVILLE-PORT MOBIL, ROSSVILLE-RICHMOND VALLEY, SILVER LAKE, SOUTH BEACH, STAPLETON, STAPLETON-CLIFTON, SUNNYSIDE, TODT HILL, TOMPKINSVILLE, TOTTEVILLE, TRAVIS, WEST NEW BRIGHTON, WESTERLEIGH, WILLOWBROOK, WILLOWBROOK-SEAVIEW, WOODROW

# Class 2ABC BCAT Definitions

## Apartment Buildings with less than 11 units - Mixed Use

BORO	BCAT	NEIGHBOR
Manhattan	<b>CX01</b>	ALPHABET CITY, CHELSEA, CIVIC CENTER, CLINTON, EAST VILLAGE, FASHION, FINANCIAL, FLATIRON, GRAMERCY, GREENWICH VILLAGE-CENTRAL, GREENWICH VILLAGE-WEST, JAVITS CENTER, KIPS BAY, LITTLE ITALY, LOWER EAST SIDE, MIDTOWN CBD, MIDTOWN EAST, MIDTOWN WEST, MURRAY HILL, SOHO, SOUTHBRIDGE, TRIBECA, UPPER EAST SIDE (59-79), UPPER EAST SIDE (79-96), UPPER WEST SIDE (59-79), UPPER WEST SIDE (79-96)
Manhattan	<b>CX02</b>	CHINATOWN, HARLEM-CENTRAL, HARLEM-EAST, HARLEM-UPPER, HARLEM-WEST, INWOOD, MANHATTAN VALLEY, MORNINGSIDE HEIGHTS, UPPER EAST SIDE (96-110), UPPER WEST SIDE (96-116), WASHINGTON HEIGHTS LOWER, WASHINGTON HEIGHTS UPPER
Bronx	<b>CX03</b>	BATHGATE, BAYCHESTER, BEDFORD PARK/NORWOOD, BELMONT, BRONX PARK, BRONXDALE, CASTLE HILL/UNIONPORT, CITY ISLAND, CITY ISLAND-PELHAM STRIP, CO-OP CITY, COUNTRY CLUB, CROTONA PARK, EAST RIVER, EAST TREMONT, FIELDSTON, FORDHAM, HIGHBRIDGE/MORRIS HEIGHTS, HUNTS POINT, KINGSBRIDGE HTS/UNIV HTS, KINGSBRIDGE/JEROME PARK, MELROSE/CONCOURSE, MORRIS PARK/VAN NEST, MORRISANIA/LONGWOOD, MOTT HAVEN/PORT MORRIS, MOUNT HOPE/MOUNT EDEN, PARKCHESTER, PELHAM BAY, PELHAM GARDENS, PELHAM PARKWAY NORTH, PELHAM PARKWAY SOUTH, RIVERDALE, SCHUYLerville/PELHAM BAY, SOUNDVIEW, THROGS NECK, VAN CORTLANDT PARK, WAKEFIELD, WESTCHESTER, WILLIAMSBRIDGE,
Brooklyn	<b>CX04</b>	BOERUM HILL, BROOKLYN HEIGHTS, CARROLL GARDENS, CLINTON HILL, COBBLE HILL, COBBLE HILL-WEST, DOWNTOWN-FULTON FERRY, DOWNTOWN-FULTON MALL, FORT GREENE, GREENPOINT, MANHATTAN BEACH, OLD MILL BASIN, PARK SLOPE, PARK SLOPE SOUTH, PROSPECT HEIGHTS, WILLIAMSBURG-NORTH, WINDSOR TERRACE
Brooklyn	<b>CX05</b>	BATH BEACH, BAY RIDGE, BEDFORD STUYVESANT, BENSONHURST, BERGEN BEACH, BOROUGH PARK, BRIGHTON BEACH, BROWNSVILLE, BUSH TERMINAL, BUSHWICK, CANARSIE, CONEY ISLAND, CROWN HEIGHTS, CYPRESS HILLS, DOWNTOWN-METROTECH, DYKER HEIGHTS, EAST NEW YORK, FLATBUSH-CENTRAL, FLATBUSH-EAST, FLATBUSH-LEFFERTS GARDEN, FLATBUSH-NORTH, FLATLANDS, GOWANUS, GRAVESEND, KENSINGTON, MADISON, MARINE PARK, MIDWOOD, NAVY YARD, OCEAN HILL, OCEAN PARKWAY-NORTH, OCEAN PARKWAY-SOUTH, RED HOOK, SEAGATE, SHEEPSHEAD BAY, SUNSET PARK, WILLIAMSBURG-CENTRAL, WILLIAMSBURG-EAST, WILLIAMSBURG-SOUTH, WYCKOFF HEIGHTS
Queens	<b>CX06</b>	AIRPORT LA GUARDIA, ARVERNE, ASTORIA, BAYSIDE, BEECHHURST, BELLE HARBOR, BELLEROSE, BRIARWOOD, CAMBRIA HEIGHTS, COLLEGE POINT, CORONA, DOUGLSTON, EAST ELMHURST, ELMHURST, FAR ROCKAWAY, FLORAL PARK, FLUSHING MEADOW PARK, FLUSHING-NORTH, FLUSHING-SOUTH, FOREST HILLS, GLENDALE, HAMMELS, HILLCREST, HOLLIS, HOLLISWOOD, HOWARD BEACH, JACKSON HEIGHTS, JAMAICA, JAMAICA ESTATES, JAMAICA HILLS, KEW GARDENS, LAURELTON, LITTLE NECK, LONG ISLAND CITY, MASPETH, MIDDLE VILLAGE, OZONE PARK, QUEENS VILLAGE, REGO PARK, RICHMOND HILL, RIDGEWOOD, ROCKAWAY PARK, ROSEDALE, SO. JAMAICA-BAISLEY PARK, SOUTH JAMAICA, SOUTH OZONE PARK, SPRINGFIELD GARDENS, ST. ALBANS, SUNNYSIDE, WHITESTONE, WOODHAVEN, WOODSIDE
Staten Island	<b>CX07</b>	ANNADALE, ARDEN HEIGHTS, ARROCHAR, ARROCHAR-SHORE ACRES, BLOOMFIELD, BULLS HEAD, CASTLETON CORNERS, CLOVE LAKES, CONCORD, CONCORD-FOX HILLS, DONGAN HILLS, DONGAN HILLS-COLONY, DONGAN HILLS-OLD TOWN, ELTINGVILLE, EMERSON HILL, FRESH KILLS, GRANT CITY, GRASMERE, GREAT KILLS, GREAT KILLS-BAY TERRACE, GRYMES HILL, HUGUENOT, LA TOURETTE PARK, LIVINGSTON, MANOR HEIGHTS, MARINERS HARBOR, MIDLAND BEACH, NEW BRIGHTON, NEW BRIGHTON-ST. GEORGE, NEW DORP, NEW DORP-BEACH, NEW DORP-HEIGHTS, NEW SPRINGVILLE, OAKWOOD, OAKWOOD-BEACH, PLEASANT PLAINS, PORT IVORY, PORT RICHMOND, PRINCES BAY, RICHMONDTOWN, RICHMONDTOWN-LIGHTS HILL, ROSEBANK, ROSSVILLE, ROSSVILLE-CHARLESTON, ROSSVILLE-PORT MOBIL, ROSSVILLE-RICHMOND VALLEY, SILVER LAKE, SOUTH BEACH, STAPLETON, STAPLETON-CLIFTON, SUNNYSIDE, TODT HILL, TOMPKINSVILLE, TOTTEVILLE, TRAVIS, WEST NEW BRIGHTON, WESTERLEIGH, WILLOWBROOK, WILLOWBROOK-SEAVIEW, WOODROW