

# How to find the property tax on Real Estate of Utility Corporation (REUC) properties

*Scenario 1: You know the IDENT number*

## Overview

- Sometimes you will know from the beginning that you are working with an REUC property.
- In those cases, you may already know the property's IDENT number.
- Now, you just need to use the IDENT number to look up the property's tax.

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*Scenario 1: You know the IDENT number*

## Step 1

- Visit the Department of Finance's Property page: [www.nyc.gov/propertytaxes](http://www.nyc.gov/propertytaxes).
- Click **Property Bills & Payments**.



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## Step 2

- Click **View Property Tax Bill**



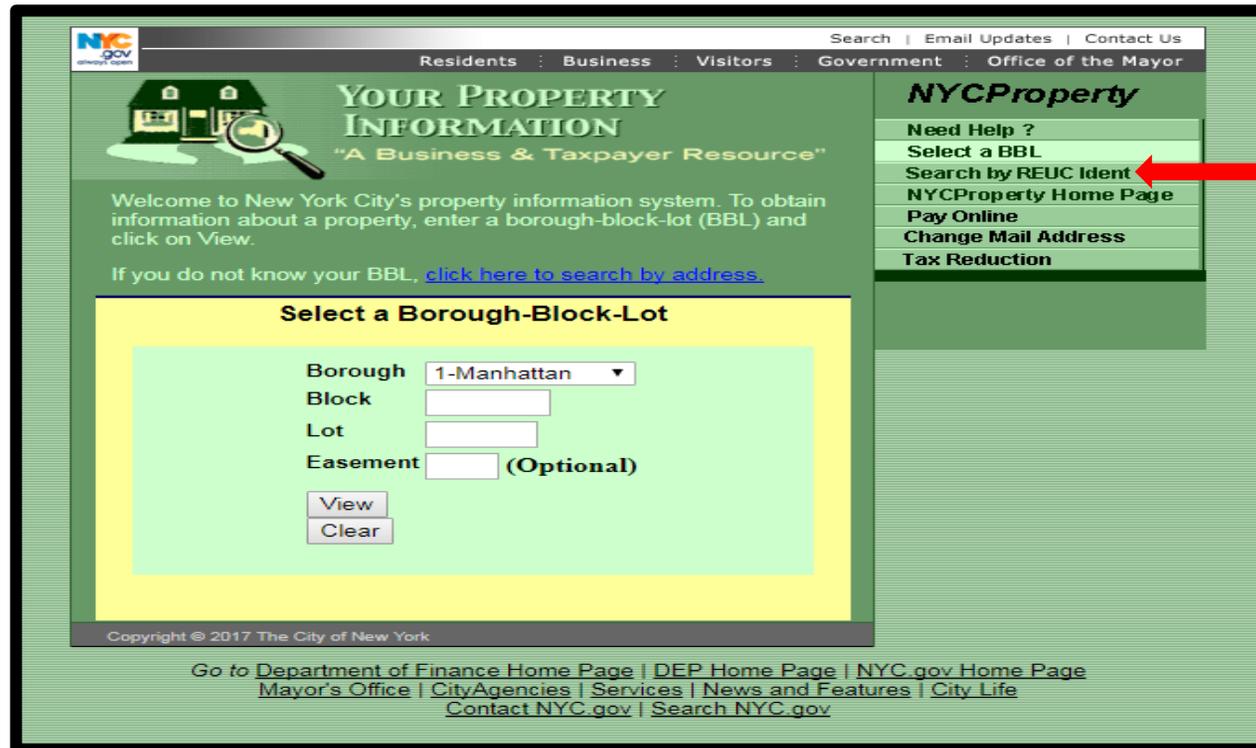
The screenshot shows the NYC Department of Finance website. The top navigation bar includes 'Home', 'Payments', 'NYC Taxes', 'Fines', 'Ways to Save', 'Sheriff/Courts', and 'About'. A search bar is also present. Below the navigation bar, there are four main sections: 'Property', 'Business & Excise', 'Tax Professionals', and 'Forms'. The 'Property' section is active, displaying 'Tax Bills and Payments' as the main heading. A sidebar on the left lists various options: 'Data and Lot Information', 'Assessments', 'Tax Rates', 'Guides & Reports', 'Private Asset Auctions', and 'Get Help'. The main content area features a 'Tax Bills and Payments' heading, an update about Hurricane Sandy legislation, and a section titled 'Your Property Tax Bill shows:' with a list of items. To the right, a 'Quick Links' section contains five links: 'View Property Tax Bill', 'Make a Payment', 'Payment History', 'Water/Sewer History', and 'Tax Bill Information & FAQs'. A large red arrow points directly to the 'View Property Tax Bill' link.

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## Step 3:

- A new window or tab will open. Click **Search by REUC Ident**.



# How to find the property tax on Real Estate of Utility Corporation (REUC) properties

## Scenario 1: You know the IDENT number

### Step 4

- Select the **borough** from the drop down list, enter the **IDENT** in the Identification Number box, and click the **Search** button.
- (If your IDENT search does not return any results, contact the NYC Department of Finance’s REUC Unit at REUC@finance.nyc.gov for assistance.)

The screenshot shows the NYC Department of Finance website interface. At the top, there is a navigation menu with links for Home, Payments, NYC Taxes, Fines, Ways to Save, Sheriff/Courts, and About. A search bar is located to the right of the navigation menu. Below the navigation menu, the page title is "REUC IDENTIFICATION BBL SEARCH". The instructions state: "To find the block and lot for a Real Estate Utility Corporation (REUC), please enter the borough and identification number below:". The form has two input fields: "Borough:" with a dropdown menu showing "MANHATTAN" and "Identification Number:" with a text box containing "A20-30". A blue "SEARCH" button is located below the input fields. Two red arrows point to the "MANHATTAN" dropdown and the "A20-30" text box. The footer of the page shows the date and time: "07/08/05 4:30 PM - A 1ST TIME-NO BORO".

# How to find the property tax on Real Estate of Utility Corporation (REUC) properties

## Scenario 1: You know the IDENT number

### Step 5

- Review the available statements, including the final REUC assessment roll, for important information about the parcel.

The screenshot shows the NYCProperty website interface. At the top, there is a navigation bar with links for Search, Email Updates, and Contact Us, and a secondary bar with links for Residents, Business, Visitors, Government, and Office of the Mayor. The main heading is "YOUR PROPERTY INFORMATION" with the subtitle "A Business & Taxpayer Resource". Below this, a message states: "The Statements List displays information currently available for the Parcel you selected." The "Parcel (BBL):" is listed as "1-12345-1234" and the "Owner(s):" is "Manhattan Wireless". A central section titled "Statements List for Parcel" contains a list of documents with dates and titles, such as "July 6, 2017 - Account History" and "May 25, 2017 - Final REUC Assessment Roll". On the right side, there is a sidebar titled "NYCProperty" with a menu of options including "Need Help?", "Select a BBL", "Search by REUC Ident", "Statements List", "NYCProperty Home Page", "Change Mail Address", and "Tax Reduction".

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## Step 5 (continued)

- View the most recent property tax bill to see if there is an outstanding balance. Make sure the buyer is aware of any tax obligations on the property.

Parcel (BBL): 3-99999-9999  
 Owner(s): ACME New York Inc.

**Statements List for Parcel**

[July 12, 2017 - Account History](#)  
[June 2, 2017 - Quarterly Property Tax Bill](#) ←  
[May 25, 2017 - Market Value History](#)  
[May 25, 2017 - Account History](#)  
[February 2, 2017 - Account History](#)  
[January 15, 2017 - Account History](#)

**NYC**  
 Department of Finance

## Property Tax Bill Quarterly Statement Activity through June 2, 2017

Owner name: ACME New York Inc.

Mailing address:  
 PROPERTY TAX DEPARTMENT

Property address:  
 Borough, block & lot: BROOKLYN (3), 99999, 9999

ACME New York Inc.  
 P. O. Box 123  
 Bridge, NJ 07921-7053

Ident number: A20-30

Outstanding Charges \$0.00

New Charges \$69,760.89

Amount Due \$69,760.89



Please pay by July 3, 2017

# How to find the property tax on Real Estate of Utility Corporation (REUC) properties

## Scenario 2: You don't know the IDENT number

### Overview

- Sometimes, you will search for a property without realizing it is an REUC parcel.
- The ordinary real estate (ORE) assessment roll will indicate that you are looking at an REUC parcel.
- You can find the roll by visiting [www.nyc.gov/propertytaxes](http://www.nyc.gov/propertytaxes), selecting “Property Tax Bills & Payments,” and searching by BBL number. Click on the link to the most recent “Final Assessment Roll.”

**Owner Name:**  
ACME New York Inc.  
Property Address and Zip  
16 Mott Ave 11209

**Real Estate Billing Name and Address:**

**Borough:** BROOKLYN  
**Block:** 1111  
**Lot:** 3

**Tax Class:** 3  
**Building Class:** U4 [Codes](#)

**Land Information**

Lot Size	Irregular	Corner
200.00FT X 200.00FT		NE

**Building Information**

Number of Buildings	Building Size	Extension	Stories
	0.00FT X 0.00FT		

**Assessment Information**

Description	Land	Total
REUC		

**Taxable/Billable Assessed Value**

Assessed Value

All REUC properties are either tax class 3 or 4.

A building class of U indicates that a property is an REUC.

An ORE assessment of \$0 is a clue that a property is an REUC.

# How to find the property tax on Real Estate of Utility Corporation (REUC) properties

## Scenario 2: You don't know the IDENT number

### To find the IDENT number

- Search for the property on the tax map (<http://gis.nyc.gov/taxmap/map.htm>) utilizing the ORE BBL. There should be an R on the tax map indicating that it is an REUC. Click on the R and note the REUC number. This is the IDENT number. Once you have it, you may search for it as described in Scenario One.

