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.
- Click Property Bills & Payments.
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Step 2

- Click View Property Tax Bill
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Step 3:

- A new window or tab will open. Click **Search by REUC Ident**.
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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.)
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Step 5

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

![Property Tax Bill]

Property Tax Bill
Quarterly Statement
Activity through June 2, 2017

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

Outstanding Charges $0.00

New Charges $69,760.89

Amount Due $69,760.89

Please pay by July 3, 2017
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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, selecting “Property Tax Bills & Payments,” and searching by BBL number. Click on the link to the most recent “Final Assessment Roll.”

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.
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**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](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.