



## IMPORTANT INFORMATION ABOUT YOUR PROPERTY

Correcting errors or challenging Department of Finance determinations:

At [nyc.gov/updatepropertydata](http://nyc.gov/updatepropertydata), you can download forms to:

- Correct erroneous information about your property that appears on a Department of Finance document or website.
- Challenge the Department of Finance's determination of your property's market value.
- Appeal the department's denial or removal of your property tax exemption or abatement. (If you have been denied an exemption, you may also file an appeal with the New York City Tax Commission. Visit [nyc.gov/html/taxcomm](http://nyc.gov/html/taxcomm) for more information.)

You may also request assistance by calling 311.

The Office of the Taxpayer Advocate is an independent organization within the Department of Finance. We help taxpayer resolve problems with the Department of Finance and recommend changes that will prevent the problems. Our office ensure that taxpayers are treated fairly according to the New York City Taxpayers' Bill of Rights

## Important Dates

January	Finance mails notice of property value
February	Deadline to apply for co-op / condo abatement
March, 1	Deadline to dispute property assessed value with the NYC Tax Commission. <i>TC 1 deadline is March 15</i>
March,15	Deadline to apply for personal exemptions
May	Finance releases the final assessment roll and generates property tax bills for the next year that begins on July 1
June	Taxpayers receive their first property tax bill for the year that begins in July
July, 1	A new tax year starts: taxpayers are taxed at the previous year's tax rate. Taxes for the first part of the year will be re-calculated when a new rate is set by the City Council.

# THE OFFICE OF THE TAXPAYER ADVOCATE



- ⇒ **Property taxes**
- ⇒ **Business taxes**
- ⇒ **Audits**
- ⇒ **Accounts in collections**
- ⇒ **Exemptions**
- ⇒ **Rent Freeze Programs**



**NYC**  
Department of Finance

## CONTACT THE OFFICE OF THE TAXPAYER ADVOCATE

If you have made a reasonable effort to resolve a tax issue with the Department of Finance\* but have not received a satisfactory response, the Office of the Taxpayer Advocate can help.

Contact us if at least one of the following statements is true:

1. You can show that the Department of Finance has applied tax laws, regulations, or policies unfairly or incorrectly, or has denied you your rights as a taxpayer.
2. You face a threat of immediate harmful action (such as the seizure of your funds or property) by the Department of Finance for a debt that you can show to be unfair, illegal, or applied to your account in error.
3. You can demonstrate that you will suffer long-term or permanent damage if relief is not granted.
4. You have identified a systemic problem with the Department of Finance that could affect other taxpayers.
5. You believe that the unique facts of your case present a compelling public policy justification for the Office of the Taxpayer Advocate to assist you.

\*To contact the Department of Finance, visit [www.nyc.gov/contactdof](http://www.nyc.gov/contactdof).

## THE OFFICE OF THE TAXPAYER ADVOCATE CANNOT HELP YOU IF:

- You have not made a reasonable attempt to obtain relief through normal Department of Finance channels, including contacting 311.
- You need legal advice or tax preparation assistance.
- You have filed or plan to file a case with the Tax Commission, Tax Appeals Tribunal, or a state court, or are appealing a decision by any of those authorities.
- You are claiming that a New York City tax law or tax system violates constitutional law.
- The Office of the Taxpayer Advocate determines that the purpose of your inquiry is to delay or avoid filing or paying New York City taxes.
- The Office of the Taxpayer Advocate cannot assist you with parking tickets, sales or personal income taxes, or federal income taxes.

**If due to a disability you need an accommodation in order to apply for and receive a service, or to participate in a program offered by the Department of Finance, please contact the Disability Service Facilitator at [nyc.gov/contactdofeeo](http://nyc.gov/contactdofeeo) or call 311.**

## CONTACTING THE OFFICE OF THE TAXPAYER ADVOCATE

The first step to receiving help from the Office of the Taxpayer Advocate is to visit our website, [www.nyc.gov/taxpayeradvocate](http://www.nyc.gov/taxpayeradvocate), and complete form DOF 911, "Request for Assistance from the Office of the Taxpayer Advocate." If you have questions, you may contact us directly:

**Email:**

[DOFTaxpayerAdvocate@finance.nyc.gov](mailto:DOFTaxpayerAdvocate@finance.nyc.gov)

**Call:**

311 or (212) 312-1800

**Fax:**

(646) 500-6907 or (212) 312-6598

**Mail:**

NYC Office of the Taxpayer Advocate  
253 Broadway, 6th Floor  
New York, NY 10007

The Office of the Taxpayer Advocate may be able to help you with issues involving:

- Property taxes and exemptions
- Business taxes
- Audits
- Accounts in collection

The Rent Freeze program and other benefits