

NYC Taxpayer Bill of Rights

The Right to be Informed

You have the right to know how to comply with New York City tax laws. You have the right to clear and simple explanations of the laws and procedures in all of the Department of Finance tax forms, instructions, publications, notices and correspondence. You have the right to a clear explanation of and the reasons for a Department of Finance decision. You have a right to a copy of this NYC Taxpayer Bill of Rights.

The Right to Quality Service

You have the right to receive courteous and professional help in a reasonable amount of time from the Department of Finance. You have the right to be spoken to in a way you can easily understand. You have the right to receive clear and understandable communications from the Department of Finance. You have the right to write to and/or speak to a supervisor about poor service.

The Right to Understand How Your Property Tax is Determined

You have the right to understand in non-technical language how the Department of Finance calculated your property tax. You have the right to understand how the Department of Finance determines market value and assessed value. You have the right to understand the tax rates and tax caps that the Department of Finance applied in calculating your property tax. You have the right to know what property tax exemptions and/or abatements you can apply for and how to apply for them. You have the right to receive an explanation, in writing, why the Department of Finance accepted, denied or removed a property tax exemption or abatement.

The Right to a Fair and Just Tax System

You have the right to expect the Department of Finance to consider facts and circumstances that might affect your taxes. You have the right to be given time to provide information to support your claim. You have the right to expect that the Department of Finance will fully use any tax laws that allow the Department of Finance to consider your ability to pay should you ask for such help. You have the right to receive assistance from the Taxpayer Advocate if the Department of Finance has not, through its normal processes, fixed your tax issue properly within a reasonable amount of time or if you believe that the Department of Finance is violating one of these rights.

The Right to Retain Representation

You have the right to have someone help you in your dealings with the Department of Finance. If your representative has filed a Power of Attorney, then the Department of Finance must recognize that person as your representative and can share your tax information with that person.

The Right to Pay No More than the Correct Amount of Tax

You have the right to pay only the amount of tax legally due, including interest and penalties. You have the right to expect the Department of Finance to apply tax payments correctly. You have a right to receive a bill or statement showing the amount of tax, including interest and penalties, that is due.

The Right to Finality

You have the right to know the deadline for challenging the Department of Finance's position. You have the right to know the maximum amount of time the Department of Finance has to audit a specific tax year or collect a tax debt. You have the right to know the maximum amount of time you have to request a refund of taxes. You have the right to know when the Department of Finance has finished an audit. You have the right to know when and how the Department of Finance can collect a tax that is due. You have the right to know that the Department of Finance's action is final.

The Right to Privacy

You have the right to expect that any inquiry, examination, or enforcement action by the Department of Finance will follow the law. You have the right to expect that any such action by the Department of Finance be no more intrusive than necessary. You also have the right to expect that the Department of Finance will respect all due process rights, including search and seizure protections.

The Right to Confidentiality

You have the right to expect that any information you provide to the Department of Finance will not be shared with a person or organization outside of the Department of Finance, unless approved by you or by law. You have the right to be notified if your information is shared without your approval or sharing was not allowed by law. You have the right to expect the Department of Finance to take action against employees and others who wrongfully use or share your information.

The Right to Challenge the Department of Finance's Position and Be Heard

You have the right to challenge and provide more documentation to the Department of Finance. You have the right to expect that the Department of Finance will quickly and fairly review your challenge and documents. You have the right to receive, in writing, an explanation of why the Department of Finance does not agree with your position. You have a right to receive a written explanation of why the Department of Finance does not accept your documents. You have the right to be told about how to appeal a Department of Finance decision or how to request a Conciliation Conference. You have a right to receive a written response to your appeal or your Conciliation Conference. You have the right to be told when and how you can file a case with the Tax Commission, the Tax Appeals Tribunal and the New York Supreme Court.

CONTACT US

THE OFFICE OF THE TAXPAYER ADVOCATE
253 BROADWAY 6TH FLOOR
NEW YORK, NY 10007

nyc.gov/taxpayeradvocate