

# **2016 STATISTICAL PROFILE**

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**NEW YORK CITY TAX COMMISSION 2016 ANNUAL REPORT**  
**2016 ASSESSMENT APPEALS AND OUTCOMES BY TAX CLASS**

APPEALS				CURRENT YEAR OFFERS RECEIVED			CURRENT YEAR OFFERS ACCEPTED		
REAL PROPERTY DESIGNATION	APPLICATIONS	TAX LOTS	COLLECTIVE AMOUNT OF ASSESSMENTS	APPLICATIONS	TAX LOTS	COLLECTIVE AMOUNT OF OFFER	APPLICATIONS	TAX LOTS	COLLECTIVE AMOUNT OF REDUCTION
TAX CLASS 1	2,190	3,634	\$ 191,662,819	196	196	\$ 1,062,158	171	171	\$ 825,817
TAX CLASS 2	26,400	163,014	\$ 86,953,863,903	3,819	35,654	\$ 1,645,477,227	2,938	23,473	\$ 1,291,546,871
TAX CLASS 3	75	75	\$ 3,102,423,854	5	5	\$ 21,724,955	5	5	\$ 21,724,955
TAX CLASS 4	25,400	38,020	\$ 118,146,352,790	5,207	8,000	\$ 3,497,775,965	4,076	5,895	\$ 2,913,836,643
<b>TOTAL</b>	<b>54,065</b>	<b>204,743</b>	<b>\$ 208,394,303,366</b>	<b>9,227</b>	<b>43,855</b>	<b>\$ 5,166,040,305</b>	<b>7,190</b>	<b>29,544</b>	<b>\$ 4,227,934,286</b>

**NEW YORK CITY TAX COMMISSION 2016 ANNUAL REPORT**

**REMEDIAL ACTIONS BY TAX COMMISSION ON  
APPLICATIONS IN 2016 FOR 2015 ASSESSMENTS**

<b>OFFERS TO REDUCE 2015 ASSESSMENTS</b>			<b>ACCEPTED OFFERS TO REDUCE 2015 ASSESSMENTS</b>		
<b>APPLICATIONS</b>	<b>COLLECTIVE AMOUNT OF ASSESSMENTS AT ISSUE</b>	<b>COLLECTIVE AMOUNT OF ASSESSMENT REDUCTION OFFERS</b>	<b>APPLICATIONS</b>	<b>COLLECTIVE AMOUNT OF ASSESSMENTS NO LONGER AT ISSUE</b>	<b>COLLECTIVE AMOUNT OF ACCEPTED ASSESSMENT REDUCTION OFFERS</b>
1,945	\$ 12,318,131,690	\$ 1,024,195,455	1,571	\$ 10,129,289,160	\$ 816,625,999

**NEW YORK CITY TAX COMMISSION 2016 ANNUAL REPORT**

**2016 PRO SE ASSESSMENT APPEALS AND OUTCOMES BY TAX CLASS**

<b>APPEALS</b>				<b>CURRENT YEAR OFFERS RECEIVED</b>			<b>CURRENT YEAR OFFERS ACCEPTED</b>		
<b>REAL PROPERTY DESIGNATION</b>	<b>APPLICATIONS</b>	<b>TAX LOTS</b>	<b>COLLECTIVE AMOUNT OF ASSESSMENTS</b>	<b>APPLICATIONS</b>	<b>TAX LOTS</b>	<b>COLLECTIVE AMOUNT OF OFFER</b>	<b>APPLICATIONS</b>	<b>TAX LOTS</b>	<b>COLLECTIVE AMOUNT OF REDUCTION</b>
<b>TAX CLASS 1</b>	810	835	\$ 49,490,342	143	143	\$ 555,818	136	136	\$ 540,316
<b>TAX CLASS 2</b>	251	356	\$ 107,123,891	58	64	\$ 2,916,892	52	58	\$ 2,793,976
<b>TAX CLASS 4</b>	384	386	\$ 287,249,797	106	110	\$ 9,762,023	94	97	\$ 7,819,183
<b>TOTAL</b>	<b>1,445</b>	<b>1,577</b>	<b>\$ 443,864,030</b>	<b>307</b>	<b>317</b>	<b>\$ 13,234,733</b>	<b>282</b>	<b>291</b>	<b>\$ 11,153,475</b>

**NEW YORK CITY TAX COMMISSION 2016 ANNUAL REPORT**

**2016 ASSESSMENT APPEALS AND OUTCOMES - BY PROPERTY TYPE**

APPEALS				CURRENT YEAR OFFERS RECEIVED			CURRENT YEAR OFFERS ACCEPTED		
REAL PROPERTY DESIGNATION	APPLICATIONS	TAX LOTS	COLLECTIVE AMOUNT OF ASSESSMENTS	APPLICATIONS	TAX LOTS	COLLECTIVE AMOUNT OF OFFER	APPLICATIONS	TAX LOTS	COLLECTIVE AMOUNT OF REDUCTION
<b>TAX CLASS 1</b>	<b>2,190</b>	<b>3,634</b>	<b>\$ 191,662,819</b>	<b>196</b>	<b>196</b>	<b>\$ 1,062,158</b>	<b>171</b>	<b>171</b>	<b>\$ 825,817</b>
CONDOMINIUMS	57	1,503	\$ 24,854,266	10	10	\$ 51,521	8	8	\$ 44,712
1,2 & 3 FAMILY	1,655	1,655	\$ 133,668,801	175	175	\$ 964,350	153	153	\$ 743,867
VACANT LAND	237	236	\$ 9,642,036	7	7	\$ 31,019	6	6	\$ 21,970
OTHER	241	240	\$ 23,497,716	4	4	\$ 15,268	4	4	\$ 15,268
<b>TAX CLASS 2</b>	<b>26,400</b>	<b>163,014</b>	<b>\$ 86,953,863,903</b>	<b>3,819</b>	<b>35,654</b>	<b>\$ 1,645,477,227</b>	<b>2,938</b>	<b>23,473</b>	<b>\$ 1,291,546,871</b>
CONDOMINIUMS	2,351	139,011	\$ 21,852,601,943	579	32,414	\$ 597,833,521	411	20,946	\$ 406,717,520
2-10 FAMILY	4,322	4,322	\$ 1,811,088,808	320	320	\$ 15,555,499	245	245	\$ 11,663,947
COOPERATIVES	4,114	4,106	\$ 24,420,902,227	884	884	\$ 480,747,426	697	697	\$ 412,608,836
RENTAL APTS	15,613	15,575	\$ 38,869,270,925	2,036	2,036	\$ 551,340,781	1,585	1,585	\$ 460,556,568
<b>TAX CLASS 3</b>	<b>75</b>	<b>75</b>	<b>\$ 3,102,423,854</b>	<b>5</b>	<b>5</b>	<b>\$ 21,724,955</b>	<b>5</b>	<b>5</b>	<b>\$ 21,724,955</b>
UTILITY PROPERTY	75	75	\$ 3,102,423,854	5	5	\$ 21,724,955	5	5	21,724,955
<b>TAX CLASS 4</b>	<b>25,400</b>	<b>38,020</b>	<b>\$ 118,146,352,790</b>	<b>5,207</b>	<b>8,000</b>	<b>\$ 3,497,775,965</b>	<b>4,076</b>	<b>5,895</b>	<b>\$ 2,913,836,643</b>
CONDOMINIUMS	2,521	15,413	\$ 20,563,572,609	537	3,330	\$ 968,144,238	385	2,204	\$ 775,711,800
OFFICES/LOFTS	3,885	3,847	\$ 60,479,951,372	795	795	\$ 1,212,368,492	639	639	\$ 1,059,802,923
STORES	8,470	8,308	\$ 13,151,464,233	1,779	1,779	\$ 386,802,924	1,385	1,385	\$ 317,114,669
INDUSTRIAL	3,835	3,825	\$ 4,112,877,596	1,030	1,030	\$ 110,805,507	846	846	\$ 89,658,212
HOTELS	735	723	\$ 10,296,027,335	210	210	\$ 541,445,190	156	156	\$ 433,109,350
VACANT LAND	1,190	1,179	\$ 1,046,791,413	152	152	\$ 26,808,533	110	110	\$ 21,692,782
UTILITY PROPERTY	161	161	\$ 2,572,782,840	32	32	\$ 42,075,145	29	29	\$ 41,582,195
OTHER	4,603	4,564	\$ 5,922,885,392	672	672	\$ 209,325,936	526	526	\$ 175,164,712
<b>TOTAL</b>	<b>54,065</b>	<b>204,743</b>	<b>\$ 208,394,303,366</b>	<b>9,227</b>	<b>43,855</b>	<b>\$ 5,166,040,305</b>	<b>7,190</b>	<b>29,544</b>	<b>\$ 4,227,934,286</b>

**NEW YORK CITY TAX COMMISSION 2016 ANNUAL REPORT**

**2016 ASSESSMENT APPEALS AND OUTCOMES – BY REDUCTION % RANGE**

<b>CURRENT YEAR OFFERS RECEIVED</b>				<b>CURRENT YEAR OFFERS ACCEPTED</b>		
<b>RANGE OF OFFER %</b>	<b>APPLICATIONS</b>	<b>TAX LOTS</b>	<b>COLLECTIVE AMOUNT OF OFFER</b>	<b>APPLICATIONS</b>	<b>TAX LOTS</b>	<b>COLLECTIVE AMOUNT OF REDUCTION</b>
UNDER 10%	5,002	26,990	\$ 2,240,737,638	3,763	16,959	\$ 1,795,639,998
10% - UNDER 20%	2,872	13,997	\$ 1,708,708,298	2,305	10,092	\$ 1,426,514,042
20% - UNDER 30%	849	2,049	\$ 616,898,015	711	1,818	\$ 501,791,492
30% - Above	504	819	\$ 599,696,354	411	675	\$ 503,988,754
<b>TOTAL</b>	<b>9,227</b>	<b>43,855</b>	<b>\$ 5,166,040,305</b>	<b>7,190</b>	<b>29,544</b>	<b>\$ 4,227,934,286</b>

**NEW YORK CITY TAX COMMISSION 2016 ANNUAL REPORT**

**2016 ASSESSMENT APPEALS AND OUTCOMES - BY BOROUGH**

<b>APPEALS</b>				<b>CURRENT YEAR OFFERS RECEIVED</b>			<b>CURRENT YEAR OFFERS ACCEPTED</b>		
<b>BOROUGH</b>	<b>APPLICATIONS</b>	<b>TAX LOTS</b>	<b>COLLECTIVE AMOUNT OF ASSESSMENTS</b>	<b>APPLICATIONS</b>	<b>TAX LOTS</b>	<b>COLLECTIVE AMOUNT OF OFFER</b>	<b>APPLICATIONS</b>	<b>TAX LOTS</b>	<b>COLLECTIVE AMOUNT OF REDUCTION</b>
<b>BRONX</b>	6,604	20,072	\$ 8,240,472,784	763	894	\$ 148,120,254	635	761	\$ 122,822,472
<b>BROOKLYN</b>	13,055	30,869	\$ 16,647,852,706	1,980	4,207	\$ 429,359,353	1,548	3,080	\$ 352,424,873
<b>MANHATTAN</b>	21,482	121,189	\$ 162,305,394,007	4,141	34,516	\$ 4,174,113,381	3,228	22,236	\$ 3,426,809,180
<b>QUEENS</b>	11,016	28,817	\$ 19,149,608,214	2,038	3,928	\$ 377,217,638	1,549	3,232	\$ 299,418,761
<b>STATEN ISLAND</b>	1,908	3,796	\$ 2,050,975,655	305	310	\$ 37,229,679	230	235	\$ 26,459,000
<b>TOTAL</b>	<b>54,065</b>	<b>204,743</b>	<b>\$ 208,394,303,366</b>	<b>9,227</b>	<b>43,855</b>	<b>\$ 5,166,040,305</b>	<b>7,190</b>	<b>29,544</b>	<b>\$ 4,227,934,286</b>

**NEW YORK CITY TAX COMMISSION 2016 ANNUAL REPORT**  
**PROCEDURAL DELINEATION OF 2016 ASSESSMENT APPEALS**

	APPLICATIONS	TAX LOTS
<b>NOT ELIGIBLE FOR REVIEW</b>	<b>8,669</b>	<b>25,768</b>
LATE FILING	27	149
INCOMPLETE FILING	1,122	5,348
REQUIRED DEPT. OF FINANCE INCOME AND EXPENSE STATEMENT ("RPIE") NOT FILED, LATE OR IMPROPER	786	827
REQUIRED TAX COMMISSION INCOME AND EXPENSE FORM ("TCIE") NOT FILED, LATE OR IMPROPER	5,871	18,561
UNEXCUSED NON-APPEARANCE BY APPLICANT OR REPRESENTATIVE AT SCHEDULED HEARING	130	130
WITHDRAWN BY APPLICANT	427	74
OTHER	306	679
<b>ELIGIBLE FOR REVIEW</b>	<b>45,396</b>	<b>178,975</b>
IN PERSON HEARINGS CONDUCTED	26,650	138,960
HEARINGS CONDUCTED BY TELEPHONE	17	17
REQUIRED FACTUAL SUBSTANTIATION NOT SUBMITTED	587	783
SUBSTANTIVE HEARING DECLINED AFTER APPLICATION FILED	16,875	37,445
REQUESTED REVIEW ON PAPERS	1,267	1,770
<b>TOTAL</b>	<b>54,065</b>	<b>204,743</b>