

ANNUAL REPORT

THE NYC OFFICE OF THE TAXPAYER ADVOCATE

May 1, 2017

**Bill De Blasio, Mayor ⚫ Jacques Jiha, Ph.D., Commissioner**

**New York City Office of Taxpayer Advocate**

**2017 Annual Report**

**(Reporting Period April 1, 2016 – March 31, 2017)**

**Executive Summary**

The Office of the Taxpayer Advocate (“OTA”) was established administratively by the New York City Commissioner of Finance in 2015. The OTA has two essential functions: to advocate on behalf of New York City taxpayers and property owners who are unable to resolve their issues through normal Department of Finance (“DOF”) channels, and to identify and analyze systemic problems taxpayers encounter in resolving matters within the Department and issue recommendations for corrective measures to resolve these problems.

The services of the Taxpayer Advocate are available to all NYC taxpayers and property owners that meet criteria established by OTA.[[1]](#footnote-1) Since its inception on October 19, 2015, OTA has successfully advocated on behalf of 430 taxpayers and property owners, resulting in $1,234,306 in business and property tax refunds and $3,295,212 in property tax exemptions and abatements.[[2]](#footnote-2) OTA has assisted an additional 798 taxpayers with inquiries on how to comply with taxes administered by DOF.

Through its efforts, OTA is in a unique position to identify technically complicated or confusing administrative rules or DOF policies requiring additional guidance. The mission of OTA is to determine the cause of such confusion and assist taxpayers in understanding their tax obligations. Where OTA determines that existing rules or practices could lead to inequitable results, OTA makes recommendations to amend or clarify such rules or practices to mitigate such inequities.

OTA issued its first Annual Report on May 1, 2016,[[3]](#footnote-3) covering the period October 19, 2015 to April 1, 2016. This report covers OTA’s activities for the period April 1, 2016 to March 31, 2017, and includes DOF’s actions taken in response to OTA’s recommendations in the May 1, 2016 Annual Report.

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**Part I:**

**Introduction**

# Annual Report to NYC Council

The Department of Finance is required to submit an annual report to the NYC Council no later than May 1 detailing the activities of the Office of the Taxpayer Advocate during the preceding year. This annual report must include the following:

1. The number and nature of inquiries received by the Taxpayer Advocate regarding property tax exemptions or business tax exemptions, whichever is applicable, for Fiscal 2017;
2. The number, nature, and resolution of complaints received by the Taxpayer Advocate;
3. Any recommendations made by the Taxpayer Advocate to the Commissioner;
4. The acceptance and denial rates of such recommendations by the Commissioner; and
5. The number and nature of inquiries referred to the Taxpayer Advocate by the Ombudspersons at the Department; and
6. The number and nature of inquiries referred to the Taxpayer Advocate by 311.

# Taxpayer Advocacy

OTA advocates for NYC taxpayers and property owners through its handling of “inquiries” and “cases” involving business income and excise and property taxes administered by the DOF.

**Inquiries**

Inquiries are specific requests from taxpayers for discrete information or assistance. The most common reasons taxpayers seek guidance from OTA is because they don’t understand how their taxes were calculated, or how to comply with tax laws. OTA assists taxpayers navigate the Department and locate the appropriate operating units or responsible parties to resolve their issues.

**Case Advocacy**

OTA affirmatively advocates for taxpayers through Case Advocacy. OTA will advocate on behalf of any taxpayers who can show that they have attempted to resolve an issue with DOF which has not been resolved or timely addressed, or that DOF is unfairly or incorrectly applying a law, regulation, or policy. OTA will also act on behalf of taxpayers who can show that they face immediate or long-term harmful action, including the immediate seizure of funds or other property. OTA also handles cases where the underlying issues presented affect multiple taxpayers, or present unique issues or raise compelling public policy issues. The average time during the past year for OTA to investigate, advocate, and resolve[[4]](#footnote-4) a case was 53 days.

Cases and inquiries come to OTA through the following channels:

1. OTA website
2. Service requests through 311
3. Telephone calls and messages to OTA
4. Emails
5. Submissions of Form DOF-911
6. Walk-ins at the OTA office at 253 Broadway, 6th floor, New York, NY
7. Faxes
8. Referrals from City Council Members or other areas of DOF
9. Letters

OTA works closely with DOF’s core operating units including Tax Audit and Enforcement, Collections, Payment Operations, Property, External Affairs, and the Legal Division. OTA acts through informal and formal requests for information to these operating units. Where OTA’s informal requests are not responded to in a timely fashion or are insufficient to resolve a taxpayer issue, OTA will submit a formal Operations Assistance Request (“OAR”) and impose a deadline for a response. If the operating unit does not take action, OTA will submit a Taxpayer Assistance Order (“TAO”) directly to the Commissioner.

During this reporting period, OTA resolved most cases through informal requests; it has issued five formal OARs and no TAOs.

1. **Taxpayer Bill of Rights.**

OTA officially opened for business on October 19, 2015. Shortly thereafter, DOF issued a new NYC Taxpayer Bill of Rights (“TBOR”):

|  |  |
| --- | --- |
| * The Right to Be Informed * The Right to Quality Service * The Right to Understand How Your Property Tax is Determined * The Right to a Fair and Just Tax System * The Right to Retain Representation | * The Right to Pay No More than the Correct Amount of Tax * The Right to Finality * The Right to Privacy * The Right to Confidentiality * The Right to Challenge the Department of Finance’s Position and Be Heard |

**Part II:**

**DOF Actions to OTA 2016 Recommendations**

OTA’s 2016 Annual Report made 13 recommendations for corrective measures for common issues. This section provides the status of the implementation of those recommendations.

**Recommendation No. 1**

***Create a group to review all notices, forms and correspondences to assure that they are written in plain language. DOF should study the feasibility of translating its forms and notices into other languages.***

**DOF Action:**

DOF agreed with this recommendation and created an agency-wide working group to review all DOF forms, notices, letters, and other written correspondence to incorporate plain language and increase readability. As part of this multiyear initiative, DOF has met with organizations representing senior, disabled, and low-income communities for input in the redesign of benefit applications and other program materials. DOF began with the most commonly used forms required to access crucial benefit programs such as SCRIE, DRIE, SCHE, and DHE. DOF is working with the Social Security Administration to establish direct access to program eligibility information to reduce a program applicant’s burden of locating records that might not readily be available. DOF closely monitors application processing time and expects that these enhancements will improve application cycle time.

DOF has a comprehensive, agency-wide language access plan and provides translations to members of the public who are not English proficient. DOF currently provides twenty-nine (29) official forms and notices in multiple languages. DOF is in the process of evaluating whether there are additional notices that should be provided in multiple languages.

**Recommendation No. 2**

***Study the benefits and costs of creating an internal call center and removing DOF inquiries from 311.***

**DOF Action:**

DOF believes that taxpayers would greatly benefit from an internal DOF call center and is working toward that end. 311 representatives work closely with DOF staff to develop scripts that answer many inquiries callers have regarding DOF matters. When representatives are unable to provide an answer to an inquiry, the caller is referred to DOF for a response through a Service Request. Last fiscal year, approximately 43,800 Service Requests were referred by 311 to DOF in addition to approximately 982,500 inquiries (including all Finance issues) handled by 311 representatives. This model appears to work well for many cases, such as inquiries about parking regulations, based on the large volume of inquiries 311 handles that do not require follow-up. However, due to the complexity and multitude of business and income and property tax issues and issues of confidential tax secrecy and taxpayer privacy, 311 is unable to address most substantive tax-related inquiries. DOF and OTA receive many complaints from taxpayers who are not able to resolve their issues through 311. DOF is continuously exploring effective and efficient ways of serving these customers, and currently has two main avenues by which business taxpayers and practitioners can access DOF for substantive tax compliance issues.

1. *Business Tax E-Services.* DOF created a Business Tax E‑Services portal through which business taxpayers and practitioners can directly access important taxpayer account information, such as filed returns, written correspondence, and payment records. They can also perform transactions, such as making payments or scheduling future payments, requesting conciliation conferences at the DOF Conciliation Bureau, requesting tax clearance letters, applying for installment payment agreements, and applying for certain business tax credits.
2. *Office of Business Tax Services.* DOF also established its first ever Business Tax Services Unit. The Unit’s four basic roles are to explain DOF policies and procedures through written guidance; provide a hotline to answer individual business and excise tax questions which 311 is unable to answer; engage with the professional community through conferences, and supply general in-house counsel work for DOF.

In addition, DOF has found that participants and applicants in personal exemptions programs, such as SCHE and DHE, have inquiries regarding their applications that 311 cannot answer because representatives do not have access to DOF’s exemptions processing data. DOF is currently researching what would be required to handle more of these inquiries in-house.

**Recommendation No. 3**

***Include information on important forms and notices (such as SCRIE, DRIE and the Senior Homeowner Exemption and Disabled Homeowner Exemption) and on the DOF website informing seniors and persons with disabilities how to request accommodation.***

**DOF Action:**

DOF agrees with this recommendation and has launched an agency-wide comprehensive review of compliance with Title II of the ADA,[[5]](#footnote-5) as well as New York state and local laws governing the provision of services, benefits, and programs provided to the members of the public. This multiyear initiative includes a review of all of DOF’s physical locations, written and electronic communications, and the creation of specialized ADA training to DOF staff that interact with members of the public. The initiative is headed by DOF’s Disability Service Facilitator (“DSF”), under the guidance of DOF’s EEO Officer, who ensures that DOF’s forms and notices contain ADA‑responsive language, including how to apply for and receive a reasonable accommodation through her office. Inclusion of such language on forms associated with SCRIE, DRIE, SCHE and DHE have resulted in hundreds of requests for assistance to the DSF.

DOF has also redesigned its Manhattan business center’s SCRIE and DRIE walk-in center to allow easy access for taxpayers with disabilities, and plans to follow suit in other boroughs soon. DOF plans to have SCRIE and DRIE operations in the Bronx and Brooklyn one day a week during the first quarter of tax year 2017/18, as well as services for senior and disabled homeowners, with the goal of full service centers in those boroughs later in the year.

**Recommendation No. 4**

***Establish a working group to correct bad addresses within DOF databases and securely allow taxpayers and property owners to change their mailing addresses, as well as research what other databases can be checked for updated addresses when mail is returned undeliverable.***

**DOF Action:**

DOF agrees with this recommendation and has convened a working group consisting of representatives from multiple internal divisions and units to improve the accuracy of DOF’s address database. Thus far, the working group has utilized a number of tools such as email capture, internal database cross matching, and leveraging external databases to update customer contact information.

The next phase of the address improvement initiative will be launched within the next month. Its main objectives are to establish improved steps upfront at the point of property transfer to capture improved contact information for property purchasers and to standardize addresses; to standardize agency protocols to improve agency address updates, maintenance, and e-mail contact information; to establish improved quality control steps for current agency address correction efforts, and to implement various techniques to clean up current problem addresses in DOF databases.

**Recommendation No. 5**

***Investigate the main reasons for DOF employees misapplying payments, as well as the major reasons taxpayers or third parties provide the wrong information as to how payments should be applied. Propose a corrective plan.***

**DOF Action:**

DOF agrees that it should investigate the reasons that payments can be misapplied. OTA and DOF’s Payment Operations Division have established quarterly meetings to identify and address issues related to misapplied payments and determine whether new processes are needed.

**Recommendation No. 6**

***Increase the font size and bold the BBLs on all notices and include a reminder to carefully check BBLs on checks or other forms of payments.***

**DOF Action:**

Many of DOF’s notices, such as the quarterly property tax bill, already have large fonts and bold Borough, Block and Lot numbers (“BBLs”). DOF agrees that critical information on forms and notices should be highlighted. DOF has reviewed the Notice of Property Value (“NOPV”) and worked with a not-for-profit research firm to include large-print inserts and identify ways to highlight important information such as how to correct information that is not accurate.

**Recommendation No. 7**

***Conduct focus groups to determine how to change the Notices of Property Value to make them more understandable, especially to Class 1 property owners.***

**DOF Action:**

DOF agrees that the NOPV should be as clear and understandable as possible. DOF regularly solicits feedback from property owners at NOPV outreach events. DOF has also received input from focus groups of Class 1 property owners on redesigning the NOPV and Property Tax Guides. As a result, DOF is considering including mathematical derivation of Effective Market Value (“EMV”) and information about how the NYC Tax Commission can reduce a property’s assessment based on EMV.

**Recommendation No. 8**

***Publish more easy-to-understand guidance, such as brochures, to make it easier for the public to understand (1) how DOF uses RPIE information to determine the income and expenses of Class 2 and Class 4 properties, including simple Frequently Asked Questions; (2) how property is assessed (such as publishing assessor manuals and Frequently Asked Questions about how different classes of properties are valued); and (3) interpretations of property laws that have a general application to property owners.***

**DOF Action:**

DOF uses RPIE data to establish valuation guidelines for tax class 2 and 4 by utilizing building categories (BCAT's). A BCAT describes a building classification (use), type and location. Categories are broad to provide data (guidelines) that is representative of the population.

**Recommendation No. 9**

***Study ways to decrease mistakes managing agents make in certifying primary residences of cooperative unit holders***.

**DOF Action:**

DOF agrees that improvement can be made to decrease mistakes made by managing agents in certifying primary residences of cooperative unit holders. DOF is assessing the extent to which errors can be corrected through better communication or reporting procedures between owners and managing agents, and clarifying the definition of primary residence.

DOF will send a one-time mailing to condominium owners for whom DOF does not have sufficient information to establish their primary residency which will allow them to self-certify. Managing agents are legally required to provide information on the eligibility of co-op and condominium owners for abatements, and can now do so electronically.

**Recommendation No. 10**

***Produce subject matter training materials and an internal Department of Finance manual to standardize the advice that DOF employees give taxpayers***.

**DOF Action:**

DOF agrees that information provided by the Department should be standardized to ensure consistent guidance to taxpayers, and has approved the creation of an Internal Finance Manual. Sections related to OTA procedures have already been published electronically.

DOF also supports OTA’s recommendation that a Penalty Working Group be formed to produce a section of the manual that describes the penalties that DOF imposes, the circumstances under which such penalties can be waived, the process for requesting waivers, and the legal/policy basis for waiving penalties for reasonable cause. Another section will provide information on applicable interest rates and describe how interest is computed. OTA will solicit input from practitioner groups before these sections are finalized.

**Recommendation No. 11**

***Share with practitioners proposed changes to forms and notices in time to incorporate their suggestions before the forms and notices are finalized.***

**DOF Action:**

DOF agrees that engaging with our external partners and practitioners prior to establishing new policies or procedures is crucial. The Commissioner has established a policy and advisory board that meets quarterly to discuss new developments in state and local tax law, as well as proposed DOF initiatives.

The Commissioner has also established a SCRIE and DRIE Task Force to provide a forum where DOF staff can interact directly with senior, low income and disability advocates to better understand the challenges faced by the City’s most vulnerable populations in accessing these important benefits. Through this task force, DOF is able to share draft forms and procedures and incorporate suggestions and recommendations from the advocates.

**Recommendation No. 12**

***Create programs or calculators that assist Class 1 property owners in understanding the difference in Market Value, Assessed Value and Capped Assessed value, and how changes in Market Value do or do not affect Capped Assessed Value.***

**DOF Action:**

DOF is taking action to assist Class 1 property owners understand the NOPV and clarify how changes in Market Value affect Capped Assessed Value. DOF has implemented a worksheet created by OTA as an online tool to help Class 1 taxpayers calculate their property tax. DOF has posted interactive property maps on its website to allow Class 1, Class 2, and Class 4 property owners to see the values and descriptions of properties by borough. DOF is also working on a calculator to assist Class 2 property owners understand how transitional assessed values are calculated.

**Recommendation No. 13**

***Include contact information for the Office of the Taxpayer Advocate on important notices, especially those that involve final action by DOF.***

**DOF Action:**

DOF agrees that contact information for the OTA should be provided on many of DOF’s important notices. DOF encourages OTA to engage in public outreach through its participation in DOF’s city-wide NOPV, Rent Freeze, and Lien Sale public events. This year, DOF included a copy of the TBOR, which includes OTA’s information, with the mailing of the annual NOPVs. DOF’s Tax Audit and Enforcement Division provides copies of the TBOR to taxpayers and their representatives during the audit process. OTA hopes to include its information in future mailings.

**Part III:**

**OTA Statistics for the Reporting Period April 1, 2016 to March 31, 2017**

DOF has made substantial progress in implementing corrective measures but there is still room for improvement. This section quantifies, through a series of charts and graphs, recurring issues that taxpayers brought to OTA’s attention.

1. ***Total Inventory of Inquiries and Cases***

During the period covering this report, OTA received and worked 530 inquiries and 305 cases, for a total of 835.

1. ***Total Inventory by Subject Matter***

More than eighty percent of matters handled by OTA dealt with property tax-related matters. However, OTA is beginning to see an increase in business tax-related matters. Whereas OTA’s initial report showed that 10% of its inventory were business-related, that number has increased to 16% for this reporting period. A small percentage of inquiries (3%) concerned matters not under OTA’s jurisdiction, such as the Personal Income Tax, which is administered by the New York State Department of Taxation and Finance. OTA refers these issues directly to the State Office of the Taxpayer Rights Advocate, at (518) 530-4357.

1. ***Source of Total Work by Borough***

The following chart represents matters handled by OTA broken down by borough. OTA is doing additional outreach in the Bronx and Staten Island by participating in DOF’s NOPV and Lien Sale events in these boroughs, including meeting with Councilmembers. To the extent OTA has reached out to these boroughs, the response has been overwhelmingly positive.

1. ***Breakdown of Identified Recurring Issues in Cases***

In resolving cases, OTA identifies recurring problems. The charts below provide descriptions of issues handled by OTA between April 1, 2016 and March 31, 2017. Some matters involve multiple issues, resulting in more issues (315) than cases (305).

1. One hundred twelve (112) property owners (36.72%) alleged that DOF made errors related to tax exemptions or abatements, broken down as follows:
   * 78 cases involved questions regarding the correction or denial of a tax benefit as a result of a DOF action.
   * 15 cases related to cooperative abatements denied or removed due to managing agent error.
   * 9 cases involved retroactive revocations of tax benefits.
   * 3 cases involved the removal of homeowner tax benefits.
   * 3 cases related to the status of a not-for-profit property exemption.
   * 2 cases alleged that tax benefits were wrongly removed due to incorrect automated feed into ACRIS.
   * 1 case involved a homeowner tax benefit, for which the property owner qualified, was revoked because the application for the benefit had been received past the deadline for applying.
   * 1 case involved a tax benefit incorrectly removed due to an error in the data feed from New York State.
2. Eighty-two (82) taxpayers (26.88%) contacted OTA for assistance in understanding DOF’s calculation of property or business taxes:
   * 34 cases involved taxpayers who had difficulty understanding how DOF calculated their property tax.
   * 26 cases involved taxpayers who had difficulty understanding how DOF calculated their business tax.
   * 15 cases involved property owners alleging that DOF was inconsistently determining market or assessed value.
   * 6 cases involved property class misclassification.
   * 1 case involved a misapplied payment resulting from third party error.
3. Forty-four (44) taxpayers (14.42%) contacted OTA for assistance either because they could not understand or did not receive a DOF communication.
   * 19 cases involved complaints of unclear notices, forms or correspondence.
   * 11 cases related to delays in processing by DOF.
   * 6 cases involved taxpayers who did not receive a DOF communication.
   * 6 cases involved difficulty in locating a DOF policy or procedure on the DOF website, or in other public places.
   * 1 case related to property ownership error or dispute that was non-fraudulent.
   * 1 case related to a taxpayers inability to accessible or searchable legal advice.
4. Thirty-three (33) taxpayers (10.82%) complained that DOF employees were not responsive or unhelpful, and/or that 311 was unable to assist them with their issue.
5. Fifteen (15) taxpayers contacted OTA due to misapplied payments, broken down as follows:
   * 10 taxpayers alleged misapplication due to DOF error.
   * 3 taxpayers alleged misapplication due to taxpayer error.
   * 2 taxpayers alleged misapplication due to third party error.
6. 12 taxpayers complained that they received inconsistent advice or action by DOF employees on similar issues.
7. 8 matters related to questions as to how DOF assessed or abated penalties
8. 8 taxpayers did not get important notices about charges because DOF had incorrect mailing addresses.
   * 6 matters involved DOF errors that caused the bad address.
   * 2 matters involved errors by third parties.
9. OTA had 1 request for assistance related to potential deed fraud that was referred from the Sheriff’s office.
10. ***Property Tax Inquiries and Cases by Subcategories[[6]](#footnote-6)***

The following chart shows a breakdown of Property Tax inquiries and cases by subcategory. Of the 675 property tax cases and inquiries that OTA handled during this reporting period, 321 involved abatements or personal exemptions. An additional 106 involved questions or disputes regarding Assessed or Market Value; 70 involved disputes over how payments were applied or processed; 35 involved lien sales; 30 involved issues with how DOF recorded property; and 18 involved disputes over DOF assigned property classification.

1. ***Property Tax Inquiries and Cases by Borough***

Similar to the overall breakdown of tax cases and inquiries by borough, the majority of property tax cases and inquiries came from Queens (219), Brooklyn (186), and Manhattan (166).

1. ***Property Tax Cases by City Council District[[7]](#footnote-7)***

OTA handled property tax cases resulting in refunds or abatements for property owners in 30 of the City’s 51 Council districts. The refund and abatement amounts by district are listed below:

| **City Council District** | **Number of Cases** | **Total Refund for District** | **Total Abatement for District** | **Council  Member** |
| --- | --- | --- | --- | --- |
| 1 | 23 | $31,124 | $0 | Margaret Chin |
| 2 | 9 | $0 | $17,107 | Rosie Mendez |
| 4 | 12 | $0 | $2,868 | Daniel Garodnick |
| 5 | 11 | $35,745 | $17,640 | Ben Kallos |
| 6 | 6 | $0 | $17,184 | Helen Rosenthal |
| 7 | 4 | $11,842 | $0 | Mark Levine |
| 13 | 7 | $159,584 | $848 | James Vacca |
| 18 | 3 | $5,098 | $31,374 | Annabel Palma |
| 19 | 10 | $46,594 | $2,969 | Paul Vallone |
| 20 | 3 | $2,864 | $17,444 | Peter Koo |
| 22 | 3 | $330 | $0 | Costa Constantinides |
| 23 | 16 | $146,748 | $33,261 | Barry Grodenchik |
| 25 | 4 | $383 | $580 | Daniel Dromm |
| 26 | 4 | $20,662 | $0 | Jimmy Van Bramer |
| 27 | 7 | $4,720 | $2,407 | I. Daneek Miller |
| 28 | 3 | $4,622 | $0 | Ruben Wills |
| 29 | 4 | $1,413 | $0 | Karen Koslowitz |
| 30 | 6 | $393 | $0 | Elizabeth Crowley |
| 32 | 9 | $1,268 | $803 | Eric Ulrich |
| 34 | 1 | $8,499 | $0 | Antonio Reynoso |
| 39 | 5 | $35,134 | $0 | Brad Lander |
| 41 | 2 | $4,932 | $0 | Darlene Mealy |
| 43 | 4 | $947 | $41,355 | Vincent Gentile |
| 44 | 8 | $52,656 | $22,452 | David G. Greenfield |
| 45 | 4 | $606 | $108,336 | Jumaane D. Williams |
| 46 | 5 | $3,581 | $5,086 | Alan Maisel |
| 47 | 7 | $0 | $8,618 | Mark Treyger |
| 48 | 7 | $9,622 | $0 | Chaim M. Deutsch |
| 50 | 12 | $251 | $16,009 | Steven Matteo |
| 51 | 8 | $0 | $22,974 | Joseph Borelli |
| **Grand Total** | **249** | **$589,616** | **$369,315** |  |

1. ***Business and Excise Tax Inquiries and Cases by Subcategories.[[8]](#footnote-8)***

Of the 135 business tax cases and inquiries that OTA handled in its first full year, 106 involved General Business tax issues—including 39 involving payments, 35 involving refunds and abatements, and 27 involving miscellaneous issues. Another 21 cases and inquiries handled by OTA involved Unincorporated Business tax issues.

1. ***Business and Excise Tax Cases by Borough***

The vast majority (73%) of business tax cases involved business with a nexus in Manhattan.

1. ***Business Tax Cases by City Council District***

OTA handled business tax cases resulting in refunds or abatements for business taxpayers in 9 of the City’s 51 Council districts. Two cases resulting in abatements could not be attributed to a district. The refund and abatement amounts by district are listed below:

| **City Council District** | **Number of Cases** | **Total Refund for District** | **Total Abatement for District** | **Council  Member** |
| --- | --- | --- | --- | --- |
| 1 | 7 | $6,017 | $27,238 | Margaret Chin |
| 4 | 22 | $204,493 | $61,546 | Daniel Garodnick |
| 8 | 1 | $0 | $28 | Melissa Mark-Viverito |
| 9 | 2 | $0 | $291 | Bill Perkins |
| 19 | 1 | $0 | $28,820 | Paul Vallone |
| 32 | 2 | $10,052 | $0 | Eric Ulrich |
| 34 | 1 | $59,656 | $0 | Antonio Reynoso |
| 39 | 1 | $0 | $221 | Brad Lander |
| 44 | 1 | $0 | $232 | David G. Greenfield |
| No District | 2 | - | $26 | - |
| **Grand Total** | **49** | **$280,219** | **$118,401** |  |

1. ***Referrals by Source***

The majority of cases were referred to OTA via filing Form DOF-911 through the OTA section of the DOF website (231 cases and inquiries), or through 311 referrals (201 cases and inquiries). Another 141 cases and inquiries were received via direct telephone calls to OTA.

**Part IV:**

**Recommendations for the Current Reporting Period**

For the reporting period March 31, 2016 to April 1, 2017, OTA has identified and analyzed new issues and has issued recommendations for corrective measures to mitigate problems encountered by NYC taxpayers and property owners. The issues identified have been categorized into three main sections: those related to (1) DOF taxpayer communication and outreach; (2) DOF rules, policies and procedures; and (3) DOF systems and technology.

1. **DOF Taxpayer Communications and Outreach**

One of DOF’s major challenges is how to best communicate with taxpayers. Many of the inquiries and complaints that are directed to OTA were initially raised through DOF’s normal channels but remain unresolved due to communications issues. This section discusses the most common issues and provides suggested solutions.

***Property Owners’ Understanding of How Their Tax Is Calculated or How Their Tax Benefits Work***

OTA receives many complaints from property owners who do not understand how their property tax is calculated.[[9]](#footnote-9) Some issues relate to unclear notices for which the taxpayer cannot find an explanation via the DOF website, or needs additional assistance understanding.

Recommendations:

DOF should continue its outreach through publications and information sessions. OTA has also created a simplified, one-page document outlining property tax basics. However, NYC’s property tax system is highly complex and many have called for reforms to make it easier to understand.

***Property Owners’ Understanding of Their Property Tax Bills***

DOF provides extensive property-related information and online tools to help NYC property owners understand and meet their property tax obligations.[[10]](#footnote-10) Owners can access property tax bills, obtain information on exemptions and abatements they may be eligible for, and learn how to challenge assessments they believe are unfair. Many taxpayers contact OTA for an explanation of their property tax bill, unaware that this information is available on DOF’s website.

Recommendations:

OTA recommends that DOF explore ways to increase awareness of the NYCProperty website, such as including it on property related forms and notices. OTA recommends that DOF include the link on NOPVs and property tax bills and determine which other forms would best benefit from including such information.

***Transparency in Request for Review Determinations***

Taxpayers have sought OTA’s assistance with respect to DOF’s Request for Review (“RFR”) process. Property owners who wish to challenge DOF’s assessment of their properties’ market value or building classification can utilize DOF’s internal RFR process. Through the RFR process, owners can ask that DOF review a property’s tentative assessed value prior to the issuance of the Final Property Roll. DOF could improve the information provided to owners in the Determination Letters sent at the end of the RFR process. OTA has received complaints that determination letters sometimes contain blanket denials and do not provide clear descriptions for the basis of such determinations.

Recommendations:

DOF should provide clear explanations of RFR determinations, including why taxpayers’ challenges were denied, or, if applicable, why the comparable properties used by DOF for valuation were better examples than the ones submitted by taxpayer.

***Understanding Penalty and Interest Rules.***

Taxpayers have contacted OTA because they do not understand how penalties and interest were imposed or calculated. Some taxpayers report receiving a “Failure to Pay” penalty at the same time they are issued a Notice of Determination or a Statement of Proposed Audit Adjustment. OTA believes that a “Failure to Pay” penalty should only be imposed where a taxpayer fails to make a payment within 10 days of a Notice and Demand for Payment which can only be issued once a tax is fully assessed. Taxes are not fully assessed until all administrative appeals are exhausted, therefore taxpayers could be paying penalties which they do not owe. [[11]](#footnote-11)

Recommendations:

DOF should include mathematical calculations detailing the penalties and interest imposed. DOF should also include an explanation of the law applied to calculate such penalties and interest. Regarding the Failure to Pay penalty issue, DOF is in the process of ensuring this issue is resolved.

***Information Sessions Regarding New Business Tax Rules.***

NYC’s new Business Tax significantly changed the way the City taxes corporate entities. Major provisions affecting all corporate taxpayers have been amended and many new rules have been instituted. DOF has identified many of these issues and has issued guidance but more is needed in crucial areas such as the treatment of Net Operating Loss carryovers and Receipt Sourcing.

Recommendations:

DOF should study how best to educate tax practitioners and taxpayers regarding the new laws through both published guidance and public forums.

***Confirmation of Taxpayer Submissions and “Next Steps.”***

OTA receives many inquiries from taxpayers regarding the status of a benefit application. DOF knows application processing times and should study ways of providing this information to taxpayers.

Recommendations:

DOF should provide specific guidance to applicants for benefits as to the next step in an application process. DOF should include follow-up language, such as, “taxpayers should expect to hear from DOF in no less than 90 days from the date of submission.” Such procedure can be detailed either on the application itself or on any automatic confirmations sent regarding their filing.

DOF also might consider modeling tracking software after the portion of the IRS website set aside for taxpayers tracking the status of their refund (entitled “Where’s My Refund?”).[[12]](#footnote-12) If more resources are allocated to the process, a section of internal DOF databases could be made public, to allow the taxpayer to check the status of an application, or if mailed documents were received, without resorting to frequent telephone calls to OTA or other DOF staff.

1. **DOF Rules, Policies, and Procedures**

In order to better serve DOF’s mission of instilling public confidence, encouraging compliance, and providing exceptional customer service, OTA is recommending changes to certain DOF

rules, policies, and procedures, more fully described below.

***Responding to Billing and Collection Inquiries***

OTA has fielded complaints from taxpayers that DOF representatives do not answer phone calls or e-mails, including those numbers provided on notices and forms.

Recommendations:

DOF should review all notices with contact information to identify which numbers are going unanswered.

***Warrant Issues***

1. Taxpayers who receive no response from their attempts to communicate with DOF in response to a Notice of Tax Due may be issued a warrant. DOF should not issue warrants without ensuring that all inquiries are answered.
2. In certain instances DOF issues a warrant in error and then corrects the error through the issuance of a Notice of “Satisfaction,” rather than vacating the warrant. When a warrant is issued in error, it should be vacated automatically.

Recommendations:

DOF should place a “hold” accounts until the underlying issues are satisfactorily resolved.

***Property and Business Tax Hardships.***

DOF’s current property tax installment agreements require property owners with arrears to remain current on new charges. More than 40% of property owners default on their payment plans. Business tax owners also have difficulties satisfying the criteria required to satisfy City business tax debt.

Recommendations:

DOF is developing a property tax hardship payment plan program to provide relief for property taxpayers who are are unable to make payments, and for whom DOF’s standard installment payment plan would lead to default. The program will provide relief to seniors, low and fixed- income taxpayers, and those with extenuating circumstances. OTA is in the preliminary stages of researching a similar program for small business owners.

***Prominence of Payment Instructions on Tax Bills***

DOF has found that taxpayer error contributes to some payment misapplications. Taxpayer error may be due to taxpayers not submitting payments per DOF procedures. Instructions on property tax bills, for instance, say in easily overlooked small print to include the payment voucher “if you pay by mail or in person.” Missing such an instruction can lead to a check being misrouted.

Recommendations:

Taxpayers need to be provided with a prominent written explanation of how to submit payments to ensure they are processed and applied correctly. Property tax bills should highlight “Include the BBL or taxpayer ID or your payment may not be processed correctly” in boldface type.

***General Comment Forums and Customer Surveys.***

DOF should create a form for taxpayers to communicate directly with DOF regarding DOF processes and communications.

Recommendations:

DOF has a project underway to capture customer feedback on agency processes. Taxpayers can share their experiences regarding response time and overall DOF customer service. Capturing such information would identify systemic problems and enable DOF to deploy resources to improve performance.

1. **DOF Systems and Technology**

DOF is in the process of implementing technology which provides for more efficient and effective tax administration.

***Business Tax System (“BTS”)***

DOF has deployed a new BTS system to replace two legacy systems that collect over $10 billion annually in City business taxes. BTS provides an integrated view of all business and excise tax activity, including taxpayer communications and processing activity.

***Availability of Historical Data***

DOF migrated three years of data to the new BTS system, and five years of data for those accounts with balances and overpayments, unless there was a matter in dispute or open warrant. DOF must access its older FAIRTAX system to review records older than three years. Although these older records can be obtained in FAIRTAX, it requires the use of two systems.

Recommendations:

DOF should migrate all taxpayer data for which a statute of limitations has not expired.

DOF should reconcile BTS when new returns are filed via the EIN. For businesses who have not filed timely returns, BTS should use the information on the business’s most recent return. This issue should be addressed through the initiative to correct bad addresses.

***DOF E-Services***

Taxpayers who cannot access E‑Services call OTA for “transcripts” of certain years.

Recommendations:

Taxpayers who are unable to use E-Services should have an alternate means of accessing tax information. One way would be to enable taxpayers to receive electronic transcripts via telephone similar to the service provided by the IRS.

**ADDENDUM: SCRIE and DRIE Statistics**

The SCRIE and DRIE Ombudspersons positions, established by section 11-137 of the New York City Administrative Code, were transferred to OTA in 2016. These Ombudspersons handled 1,518 SCRIE matters (1,154 inquiries, 363 cases) and 571 DRIE matters (412 inquiries, 159 cases) for a total of 2,089 requests for assistance. Below is a breakdown of these requests by NYC Council District and the number of cases and fiscal impact.

The SCRIE and DRIE Ombudspersons submit their own annual report on October 1 of each year.[[13]](#footnote-13)

**August 2015 through January 2017**

| Council District | Number of Cases | Dollar Impact of Ombudsperson Action for Current Lease Term | Council  Member |
| --- | --- | --- | --- |
| 1 | 7 | $28,443 | Margaret Chin |
| 2 | 6 | $3,400 | Rosie Mendez |
| 3 | 16 | $37,435 | Corey Johnson |
| 4 | 13 | $61,375 | Daniel R. Garodnick |
| 5 | 8 | $38,785 | Ben Kallos |
| 6 | 11 | $40,112 | Helen Rosenthal |
| 7 | 11 | $107,633 | Mark Levine |
| 8 | 4 | $33,195 | Melissa Mark-Viverito |
| 9 | 7 | $33,360 | Bill Perkins |
| 10 | 27 | $157,706 | Ydanis Rodriguez |
| 11 | 6 | $94,033 | Andrew Cohen |
| 12 | 3 | $4,786 | Andy King |
| 13 | 4 | $7,250 | James Vacca |
| 14 | 4 | $22,137 | Fernando Cabrera |
| 15 | 5 | $17,947 | Ritchie Torres |
| 16 | 8 | $9,411 | Vanessa L. Gibson |
| 17 | 4 | $6,272 | Rafael Salamanca, Jr. |
| 18 | 5 | $7,051 | Annabel Palma |
| 19 | 3 | $33,298 | Paul Vallone |
| 20 | 4 | $16,282 | Peter Koo |
| 21 | 5 | $25,002 | Julissa Ferreras-Copeland |
| 22 | 2 | $25,021 | Costa Constantinides |
| 23 | 4 | $13,499 | Barry Grodenchik |
| 24 | 6 | $34,878 | Rory Lancman |
| 25 | 7 | $35,984 | Daniel Dromm |
| 26 | 6 | $10,320 | Jimmy Van Bramer |
| 27 | 4 | $15,083 | I. Daneek Miller |
| 28 | 1 | $4,893 | Ruben Wills |
| 29 | 6 | $49,073 | Karen Koslowitz |
| 30 | 4 | $19,192 | Elizabeth Crowley |
| 31 | 0 | $0 | Donovan Richards |
| 32 | 1 | $7,667 | Eric Ulrich |
| 33 | 4 | $11,863 | Stephen Levin |
| 34 | 4 | $12,550 | Antonio Reynoso |
| 35 | 4 | $17,791 | Laurie Cumbo |
| 36 | 2 | $7,729 | Robert Cornegy, Jr. |
| 37 | 0 | $0 | Rafael Espinal, Jr. |
| 38 | 1 | $9,310 | Carlos Menchaca |
| 39 | 9 | $44,546 | Brad Lander |
| 40 | 12 | $63,442 | Mathieu Eugene |
| 41 | 5 | $10,750 | Darlene Mealy |
| 42 | 0 | $0 | Inez Barron |
| 43 | 1 | $6,206 | Vincent Gentile |
| 44 | 2 | $5,205 | David G. Greenfield |
| 45 | 4 | $21,868 | Jumaane D. Williams |
| 46 | 0 | $0 | Alan Maisel |
| 47 | 6 | $24,395 | Mark Treyger |
| 48 | 12 | $76,467 | Chaim M. Deutsch |
| 49 | 0 | $0 | Deborah Rose |
| 50 | 3 | $27,451 | Steven Matteo |
| 51 | 0 | $0 | Joseph Borelli |
| **Total** | **271** | **$1,340,099** |  |

**GLOSSARY**

**Abatements** – A reduction in real estate tax liability through credit rather than a reduction in taxable assessed value. The city has several abatements, including the J-51 housing rehabilitation, the Senior Citizens Rent Increase Exemption, the Lower Manhattan Revitalization, the Industrial and Commercial abatements and the Cooperative and Condominium abatements.

**ACRIS** **(Automated City Register Information System) –** Database of all property documents filed in the City Register’s office—deeds, mortgages, etc.

**Actual Assessed Value** – The assessment established for all tax classes and without regard to the five-year phase-in requirement for most Class 2 and all Class 4 properties.

**Assessed Value (AV)** – The value of a property for real property taxation purposes. In New York City, property may have three assessed values: actual assessed value, transition assessed value, and billable assessed value. The amount it can rise each year is capped at certain percentages for Class 1 and Class 2A, 2B, and 2C properties.

**Assessment Ratio** – The ratio of assessed value to market value.

**BBL –** Borough, Block, and Lot number. The parcel number system used to identify units of real estate within New York City.

**Billable Assessed Value** – The assessed value on which tax liability is based. For properties in Classes 2 or 4, the billable assessed value is the lower of the actual or transitional assessed value.

**Borough – 1=** Manhattan; **2=** Bronx; **3=** Brooklyn; **4=** Queens; **5=** Staten Island

**BTS (Business Tax System)** – Collection and accounting system for all business taxes, which went live in early 2016. GENTAX is the software that runs the BTS system.

**CAMA (Computer Assisted Mass Appraisal)** – Collections property-related information and performs valuation calculations for residential and commercial properties. It interfaces with DOF’s assessment system (RPAD) through customized applications.

**Comparable Sales Method** – The process by which a property’s market value is estimated based on the sales price of similar (comparable) properties.

**Condominium (“Condo”)** – A form of ownership that combines individual ownership of residential or commercial units with joint ownership of common areas such as hallways, etc.

**Cooperative (“Co-op”)** – A form of corporate ownership of real property whereby shareholders are entitled to use dwelling units or other units of space.

**DDC** – The New York City Department of Design and Construction, which builds and renovates City structures, as well as delivers roadway, sidewalk, sewer, and water main construction projects in all five boroughs.

**Delinquency** – The amount of tax liability that remains outstanding after the due date, allowing for any grace period, if applicable.

**DEP –** The New York City Department of Environmental Protection, whose mission is to protect public health and the environment by supplying clean drinking water, collecting and treating wastewater, and reducing air, noise, and hazardous materials pollution. Among DEP’s duties is to manage and conserve the City’s water supply, including water and sewer bills.

**DOF –** The New York City Department of Finance, whose mission statement is to administer the tax and revenue laws of the City fairly, efficiently and transparently to instill public confidence and encourage compliance while providing exceptional customer service.

**DOT –** The New York City Department of Transportation, whose mission is to provide for the safe, efficient, and environmentally responsible movement of people and goods in the City of New York and to maintain and enhance the transportation infrastructure crucial to the economic vitality and quality of life of our primary customers, City residents.

**DRIE (Disability Rent Increase Exemption) –** A City program beginning in 2005 offering lower-income disabled adult tenants living on rent-regulated properties an exemption from future rent increases.

**Due Date** – The Date on which an obligation must be satisfied.

**Effective Market Value** **(EMV)** – A theoretical value used in Class 1, and Class 2A, 2B, and 2C properties, calculated by dividing the assessed value by the assessment ratio. It is, in effect, what the market value of the property would be were it subject to the same caps as assessed value.

**Equalization** – Changes in assessed value made by a taxing jurisdiction to ensure that all properties (or all properties within a tax class, is applicable) are assessed at the same percentage of market value.

**Exemption** – A provision of law that reduces taxable value or income.

**Exempt Value** – The amount or percentage of assessed value that is not subject to taxation. Property may be fully exempt or partially exempt; in the case of Veterans Exemptions, the exempt amount is taxable for education purposes.

**FAIRTAX** – Financial system for business taxes, property taxes, and property-related charges. Currently is only used for property taxes and charges, since business tax data was converted into BTS. Property data is scheduled to be converted later in 2017.

**Fiscal Year** – A 12-month period used for financial reporting. They City’s fiscal year runs from July 1 to June 30.

**Grace Period** – The period of time, beyond the due date, in which payment may be made without incurring a penalty.

**HPD –** Established in 1978, the New York City Department of Housing Preservation and Development’s mission is to promote the construction and preservation of affordable, high-quality housing for low- and moderate-income families in thriving and diverse neighborhoods in every borough by enforcing housing quality standards, financing affordable housing development and preservation, and ensuring sound management of the City's affordable housing stock.

**Levy** – An assessment of tax.

**Liability** – A debt or financial obligation.

**Market Value** **(MV) –** The most probable price that a property should command in a competitive and open market. This definition also requires that the buyer and seller should be willing but not compelled to act.

**Multi-family Housing** – A residential structure with more than one dwelling unit.

**Notice of Property Value (NOPV)** –This notice has information about a property’s market and assessed values. The DOF determines property value every year, according to New York State law. The City’s property tax rates are applied to the assessed value to calculate property taxes for the next tax year.

**Office of the Taxpayer Advocate** **(OTA)** – Created by the Commissioner of Finance in 2015, OTA is an independent office that helps City taxpayers solve property, business, and excise tax issues after a taxpayer has tried to fix them through the DOF’s normal channels. OTA also recommends policy changes or can request that DOF take action on behalf of City taxpayers.

**Operations Assistance Request (OAR)** – Form OTA-0924. A formal request for assistance from a DOF unit/function to complete an action on a case sent by the Office of the Taxpayer Advocate when the Taxpayer Advocate does not have the authority to take the required actions. The OAR provides a written trail of requests to a unit or function and its responses to OAR.

**Parcel –** A piece of land under ownership.

**PEOPS (Personal Exemptions Operating System)** – Vendor-hosted system of all personal exemptions for real property.

**PTS (Property Tax System)** – The proposed new system to store property tax data, scheduled to go live later in 2017.

**Request for Review** **(RFR)** – A form enabling City property owners to provide supporting information to review your property's estimated market value or building classification. DOF may increase, decrease, or make no change to the property’s market value or classification; there are no appeals to the DOF on RFR decisions.

**Request to Update (RTU)** – A form enabling City property owners to request an update of the descriptive data contained on the annual NOPV.

**RES/PASS** – Revenue Enhancement System (RES) is a set of databased used by Audit, OTP, Sherriff, Collections, and Property. The majority of the data pertain to business and property tax. These databases’ main purpose is to support the Professional Audit Support System (PASS). As of 2017, much the data contained in these systems have been converted to BTS.

**RIE (Rent Increase Exemptions)** – Database of all tenants who are in a rent-increase exemption program (e.g. SCRIE/DRIE).

**RPAD (Real Property Assessment Data)** – Property data system. Holds all property related information, including lot size, assessed value, etc.

**RPIE (Real Property Income & Expense)** –An annual taxpayer-filed statement used by DOF to determine value and property tax for certain income-producing properties.

**SCRIE (Senior Citizen Rent Increase Exemption) –** A City program beginning in 1970 offering lower-income senior citizens living on rent-regulated properties an exemption from future rent increases.

**Tax Class** – Property in NYC is divided into 4 classes:

* *Class 1* – Most residential property of up to three units (family homes and small stores or offices with one or two apartments attached), and most condominiums that are not more than three stories.
* *Class 2* – All other property that is not Class 1 and is primary residential (rentals, cooperatives, and condominiums). It includes Sub-Class 2A (4-6 unit rental building); Sub-Class 2B (7-10 unit rental building); Sub-Class 2C (2-10 unit cooperative or condominium); and Class 2 (11 units or more).
* *Class 3* – Mostly utility property.
* *Class 4* – All commercial and industrial properties, such as office, retail, factory buildings, and all other properties not included in tax classes 1, 2, or 3.

**Tax Rate** – The amount, usually expressed in dollars per hundred of assessed value, applied to the tax base to determine tax liability. In New York City, a tax rate is established for each tax class.

**Taxable Status Date** – The date on which the assessed value, taxable status and, if applicable, tax class are fixed for all properties in a taxing jurisdiction.

**Taxable Value** – Assessed Value minus any Exemptions—or, what is used to calculate the annual tax bill.

**Taxpayer Assistance Order (TAO)** – A means by which the Taxpayer Advocate can recommend proposed action to the Commissioner of Finance in cases where the law supports relief from significant hardship, or a unit/function to which the Office of the Taxpayer Advocate issued an OAR declined to take the proposed action.

**Transitional Assessed Value** – The assessed value, during the five-year phase-in of equalization changes, of all Class 4 properties and cooperatives, condominiums, and rental buildings with more than 10 units in Class 2.

1. For further information on OTA’s services, see http://www1.nyc.gov/site/finance/about/taxpayer-advocate.page. [↑](#footnote-ref-1)
2. The aggregate total reflects 44 cases that were open in the 2016 reporting period and closed in the 2017 reporting period, which were not captured in the 2016 Annual Report. Those 44 cases resulted in $176,492 in refunds and $888,941 in abatements. [↑](#footnote-ref-2)
3. http://www1.nyc.gov/assets/finance/downloads/pdf/reports/taxpayer\_advocate/2016\_taxpayer\_advocate\_report.pdf [↑](#footnote-ref-3)
4. OTA strives to “resolve” every case, but for various reasons—including taxpayers who do not respond to contacts or do not cooperate with OTA requests, and bright-line matters of DOF policy—less than 19% of OTA closed cases have gone unresolved since the office opened. [↑](#footnote-ref-4)
5. Title II of the Americans With Disabilities Act requires the provision of reasonable accommodations necessary to enable persons with disabilities to participate in programs, services, and activities. For more information on Title II as it relates to the DOF, see http://www1.nyc.gov/site/finance/about/americans-with-disabilities-act.page. [↑](#footnote-ref-5)
6. Abatements (coop and condo, 421-a and commercial abatements); Personal Exemptions (STAR, Enhanced STAR, SCHE and DHE, Veteran’s, Clergy and Good Samaritan); Property Tax Classification, Assessed or Market Value, Mapping (assignment of lot numbers) Refunds, Payments (processing of and application of) , Commercial Exemptions (ICIP and ICAP); Apportionment (processing of requesting apportionment or merger requests), Records (how DOF has recorded a property), RPIE Penalty (imposed on late and non-filers), Real Property Transfer Tax, Property Tax Exemptions (questions concerning requested, denied or removed tax exemptions); Payment Plans , Collections (attempts to collect prior to a lien sale); Tax Lien Sale (questions about properties in the current or previous tax lien sale.); and Other (unique issues or questions, or disputes that involve hybrid or multiple issues). [↑](#footnote-ref-6)
7. Districts without any data have not had any cases with refunds or abatements through March 31, 2017. [↑](#footnote-ref-7)
8. The subcategories of Business and Excise Tax cases and inquiries are subdivided into particular issue types from four major business tax types including General Business Tax, Unincorporated Business Tax, Commercial Rent Tax and Other Taxes. [↑](#footnote-ref-8)
9. Eighty two (82) cases out of 305 reported by OTA in the most recent reporting period involved taxpayer directly who did not understand how their business or property taxes were calculated. Such a figure does not include other cases where confusion over tax calculations was an ancillary issue—e.g., issues of valuation, issues locating instructions, issues regarding how benefits are applied to taxes. Nor does it include the taxpayers who did not reach out to OTA—for instance, the hundreds of property owners who attended DOF’s NOPV sessions in February and March, seeking clarification how their property taxes were calculated. [↑](#footnote-ref-9)
10. http://www1.nyc.gov/finance/taxes/property.page. [↑](#footnote-ref-10)
11. OTA is monitoring the extent to which this is a recurring problem. [↑](#footnote-ref-11)
12. DOF already has an online form that taxpayers can complete requesting information on the status of a *refund*, but such form is the equivalent of sending an e-mail request, not an instantaneous answer pulled from a database. [↑](#footnote-ref-12)
13. The SCRIE/DRIE 2016 report is available here: <http://www1.nyc.gov/assets/rentfreeze/downloads/pdf/scrie-drie_report.pdf>. [↑](#footnote-ref-13)