REAL ESTATE TAX REVIEW BAR ASSOCIATION

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November 21, 2024

Re: 2024 RG 098

New York City Department of Finance

On behalf of The Real Estate Tax Review Bar Association, I write to you in response to the request for comments on the proposed rule changes put forward by the New York City Department of Finance regarding taxpayer-initiated requests for review and the requests for corrections of errors.

Our Bar Association objects to the section of the proposed rules that would preclude taxpayers who have filed Tax Commission applications pursuant to Section 163 of the New York City Charter from asking the Department of Finance to correct errors. Section 5 of the proposed rule change states that Subdivision (a) of Section 53-01 of Title 19 of the Rules of the City of New York will be amended to read that

> "the Department of Finance will not correct an error for which an owner or other qualified filer:
> (A) Filed an application for correction of an assessment with the Tax Commission pursuant to Section 163 of the Charter in connection with such property and received a determination described in 21 RCNY § 4-01(a)(3) or (4) or determination described in 21 RCNY § 4-01(a)(2) where such determination was based on a substantive defect; or
> (B) Sought judicial review of the assessment or taxation of such property and received a decision on the merits or entered into a settlement agreement."

The plain language of this section would preclude a taxpayer from taking a Tax Commission hearing as any determination made by a Tax Commission hearing officer (even one confirming the current assessment) would result in the Department of Finance declining to correct a prior error. The taxpayer's right to the review of their assessment is enshrined throughout New York law. Since 1938, the New York State Constitution has affirmed that "the legislature shall provide for the supervision, review and equalization of assessments for the purposes of taxation." NY State Constitution, Article XVI, §2. The legislature has codified this Constitutional right within the Real Property Tax Law as well as the relevant Chapters of the New York City Charter. This Bar Association opposes any attempt to curtail or chill a taxpayer's right to seek assessment review by means of an administrative rule change.

Very truly yours,

Robert Pollack

Robert M. Pollack,
President, Real Estate Tax Review Bar Assn.