

New York City Department of Finance

Notice of Adoption of Final Rules

Pursuant to the authority vested in the New York City Department of Finance (“DOF”) by sections 1043(a) and 1504 of the New York City Charter, as well as section 11-203 of the New York City Administrative Code, DOF hereby adopts rules to in relation to the apportionment of tax lot parcels, a portion of which were acquired by the City of New York through condemnation proceedings.

Statement of Basis and Purpose

The New York City Department of Finance (“DOF”) is adopting the following rule change pursuant to the powers set forth in New York City Charter §§ 1043(a) and 1504, as well as New York City Administrative Code § 11-203. This rule amendment relates to the apportionment of real property tax lot parcels, a portion of which were acquired by the City of New York through condemnation proceedings. A proposed version of these rules was published in the City Record on December 29, 2025. *See* City Record at 6564-65 (Dec. 29, 2025). DOF held a hearing for public comment on January 29, 2026. DOF did not receive written or oral comments.

DOF is adopting a rule amendment that provides that the requirements applicable to tax lot mergers and apportionments pursuant to chapter 54 of Title 19 of the Rules of the City of New York do not apply when a portion of a separately assessed parcel has been acquired by the City through a condemnation proceeding. The City, as condemnor, takes title to property via eminent domain. Because of the involuntary nature of condemnation proceedings, former owners of portions of property that the City has condemned may not, or cannot, cooperate in an application for an apportionment under 19 RCNY § 54-02. In these circumstances, a streamlined apportionment process is necessary to properly apportion parcels where such action is already subject to substantial administrative and judicial oversight.

Section one of this rule amends 19 RCNY § 54-02 to add a new subdivision (b-1), which provides that in circumstances where the City takes title to a portion of a parcel through condemnation, the City, as an applicant for apportionment of such parcel in accordance with such condemnation, is not subject to the requirements of subdivision (b) of such section.

Section two of this rule provides that this rule applies to applications submitted to DOF after the rule’s effective date. The rule thus applies to properties acquired via eminent domain both prior to and after the effective date of this rule, so long as the application for apportionment is submitted after the effective date of this rule.

New material is underlined. [Deleted material is in brackets.]

“Shall” and “must” denote mandatory requirements and may be used interchangeably in the rules of this commission, unless otherwise specified or unless the context clearly indicates otherwise.

Section 1. Section 54-02 of title 19 of the Rules of the City of New York is amended by adding a new subdivision (b-1) to read as follows:

(b-1) Notwithstanding any other provision of this chapter, the provisions of subdivision (b) of this section shall not apply to the city of New York where the city of New York submits an application for the apportionment of a parcel, provided that (i) the city of New York acquired a portion of such parcel through a condemnation proceeding conducted in accordance with the Eminent Domain Procedure Law; and (ii) such application only seeks to apportion from such parcel the portion acquired by the City of New York through such condemnation proceeding.

§ 2. Section one of this rule applies to the City of New York in regard to applications submitted to the Department of Finance pursuant to chapter 54 of title 19 of the Rules of the City of New York after the date that this rule takes effect.