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TENER CONSULTING SERVICES
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July 9, 2026

NYC Department of Finance
Legal Affairs Division
375 Pearl Street, 30th Floor
New York, New York 10038
Attn.: Timothy Byrne
Email: DOFRules@Finance.nyc.gov

Re: Comments on Proposed Rules Relating to Surcharge on Certain Non-Primary Residences

Dear Mr. Byrne:

Tener Consulting Services is a tax consulting firm assisting real property owners with tax and valuation matters. Since the announcement of the so-called “pied-à-terre” surcharge, our firm has had several conversations with clients that own covered property as defined in §1351(e) of the Administrative Code who are quite concerned that providing the documentation necessary to establish themselves as a covered owner to the Finance Department and/or the Tax Commission will create multiple opportunities for the release of personal information that is tax secret under §697 (e) of the Tax Law. Yet nowhere in Article 30-C of the tax law nor in Chapter 32 of Title 11 of the New York City Administrative Code is there an affirmative statement that information provided to support a claim of primary residence is subject to the tax secrecy that their original tax returns are covered by.

The sensitivity of the information that will be provided is no different from what is provided on the RPIE. At a minimum, the Department of Finance should state that information provided will be afforded the same degree of protection that IT-201 filers have under §697 (e) of the tax law for NY State returns and RPIE filers have under §11-208.1 of the NYC Administrative Code. An owner that squarely qualifies to be exempt from the surcharge should not have to ask themselves, “is it worth it to me to risk the disclosure of my personal or family information to avoid the surcharge?”

We fully support the comments made by stakeholders urging for clarification regarding commonly occurring scenarios, for example, treatment of units under renovation and/ or combinations, a vacant apartment listed for lease as of the taxable status date, and death of a covered owner, among others. For such situations, we support the recommendation that the Department look to its current “contemplated use exemption” for not-for-profit organizations so as to avoid unfair application of the surcharge when the unit is intended to be a primary residence but may not be for good reason.

Finally, we ask that the Department of Finance clarify how covered owners may preserve their right to challenge residency status following an adverse determination by the Tax Commission, such that such claims will not prejudice ongoing challenges to the assessed value and/or market value.

Thank you for your consideration of these points.

Sincerely,

Tener Consulting Services