



PROPERTY TAX REFUND REQUEST

Mail to: NYC Department of Finance, Refunds Unit, 59 Maiden Lane, 20th Fl., New York, NY 10038

INSTRUCTIONS: Please read the instructions on page four for further details before completing this form. Please print all information and initial any changes that you make on this application.

SECTION I - GENERAL INFORMATION - All information must be provided.

1. Property Address: _____
NUMBER AND STREET

2. City: _____ State: _____ ZIP Code: _____ 3. Borough: _____ Block: _____ Lot(s): _____

4. I made a payment on an incorrect property. If you checked this box, complete the following:
 Incorrect Property: Borough: _____ Block: _____ Lot: _____

5. Type of Request (Check all that apply.): Refund Apply Credit to Another Property Missing/Misapplied Payment

6. If you checked Refund in #5, how would you like to receive it? (Check only one.): Direct Deposit Paper Check

7. If you checked Direct Deposit in #6, complete 7a, b and c. (Please attach a copy of voided check or bank letter with ABA and account #.)
 a. ABA or Routing Number: _____ b. Bank Account Number: _____ c. Account Type: _____
 Checking Savings

8. If you checked paper check in #6, complete 8a, b and c.
 a. Make refund check payable to: _____
PRINT NAME (OR FIRM IF APPLICABLE)

b. Mail the refund check to this address: _____
NUMBER AND STREET APT/FLOOR

c. City: _____ State: _____ ZIP Code: _____

(Third-party filers, please attach a copy of a power of attorney and proof of payment from the client you are representing.)

SECTION II - FILER INFORMATION

1. Filer's Name: _____
PRINT FIRST NAME PRINT LAST NAME

2. Firm Name (if applicable): _____

3. Telephone Number: (____) _____ Extension: _____ Email Address: _____

4. Please indicate your relationship to the property:
 Current owner
 Please indicate the date you took ownership of the property: ____/____/____
 Prior owner
 Please indicate the date when you sold the property: ____/____/____
 Officer of the cooperative management board
 Representative of the mortgage company or bank that pays the property taxes
 Escrow Account/
 Customer Name: _____ Loan Number: _____
PRINT FIRST NAME PRINT LAST NAME
 Title Company
 Name of Title Company: _____ Title Number: _____
 Member of the condominium management board
 Attorney/legal representative that brought an assessment reduction resulting in credit
 Attorney Name: _____ Attorney Group #: _____ Tax Periods: ____/____ to ____/____
 I am not the attorney/legal representative that brought the action that resulted in the credit, but I have a letter of authorization from that attorney/legal representative authorizing me to request this refund. (Attach a copy of the letter.)
 Other. Please explain the nature of your relationship to the property owner (e.g., family member, managing agent, executor of estate or trustee, etc.): _____

SECTION III - ACCOUNT CREDIT INFORMATION

Please check one of the following to indicate the reason for the credit on this account:

- Overpayment. Indicate the amount: \$ _____ Date of payment: _____ / _____ / _____
MONTH DAY YEAR
- Reduction in assessed property value
 - The reduction is due to a court order. (Please provide a copy of the court order if interest must be paid on the refund.)
- Abatements or Exemptions
 - Senior Citizen Rent Increase Exemption (SCRIE)
 - Disability Rent Increase Exemption (DRIE)
 - Other (please explain): _____
- Cancellation of a charge already paid
- Payment made erroneously
- Other (please explain): _____

SECTION IV - PAYMENT INFORMATION

Please note that attorneys filing based on reductions in assessed value do not need to complete this section.

Check one of the choices below to indicate how payment of the charges was made that resulted in the credits. **If you are filing this request based on a missing or misapplied payment, you must attach proof of payment.** You must also provide proof if payment was made by a mortgage company for multiple parcels. Acceptable proof of payment is listed after each choice.

- Cash or check paid at a Department of Finance business center. Please provide receipt number _____ or attach a copy of the receipt.
- Check mailed. Please attach a copy of the front and back of the cancelled check.
- Credit/debit card. Indicate transaction confirmation number or receipt number: _____
- Paypal/Venmo. Please provide the invoice ID shown on your payment confirmation: _____
- Payment made by mortgage company or bank. Please attach a copy of the front and back of the cancelled check or proof of Fedwire payment. For payments made for multiple properties, you must also provide a disbursement sheet showing how the payments were to be allocated.
- Other: _____

SECTION V - CREDIT OPTION INFORMATION

Please select one of the following choices in **A. ENTIRE REFUND** or **B. PARTIAL REFUND** to indicate how you want your credit distributed:

A. ENTIRE REFUND

- I want the entire credit to be refunded to me in the form of a refund check.
- I want the entire credit to be transferred to the below property, which I also own. (Please note that credits that resulted from an attorney action generally may not be transferred and must be refunded.) Please indicate the amount to be transferred, the account type to which the money should be transferred (see #3 in the instructions for more information), and the period to which the money should be applied.

Borough _____ Block _____ Lot _____

AMOUNT	ACCOUNT TYPE	PERIOD
\$ _____	_____	____/____/____
\$ _____	_____	____/____/____
\$ _____	_____	____/____/____
\$ _____	_____	____/____/____

SECTION V - CREDIT OPTION INFORMATION - Continued

B. PARTIAL REFUND

I want \$ _____ of my credit to be transferred to the below parcel, which I own, and the balance to be refunded to me in the form of a check. (Please note that credits that resulted from an attorney action generally may not be transferred and must be refunded.) Please indicate the amount to be transferred, the account type to which the money should be transferred (see #3 in the instructions for more information), and the period to which the money should be applied.

Borough _____ Block _____ Lot _____

AMOUNT	ACCOUNT TYPE	PERIOD
\$ _____	_____	____/____/____
\$ _____	_____	____/____/____
\$ _____	_____	____/____/____
\$ _____	_____	____/____/____

SECTION VI - CERTIFICATION

SIGN HERE IF YOU PAID THE CHARGES FOR WHICH YOU ARE REQUESTING A REFUND

I am the payer of, or an officer of the cooperative management board or a duly authorized employee of the corporation that paid the tax or charge upon which this request is based. I certify that all statements made and information provided in this application are true and correct to the best of my knowledge. If the City of New York verifies that a credit exists for this property, I consent that the refund be paid to the above-named individual or entity, and I agree to release the City of New York from any claims arising from this refund and to reimburse the City for any costs resulting from claims arising from this refund. Any refund paid is subject to audit and recoupment. I understand that any willful false statements made herein may subject me to the penalties described in the Penal Law.

Signature _____ Print Name _____ Date _____

SIGN HERE IF YOU DID NOT PAY THE CHARGES FOR WHICH YOU ARE REQUESTING A REFUND

I certify that I have been properly authorized by the payer or entity responsible for payment of the tax or charge upon which this claim is based to request a refund and to accept payment on behalf of such party. Any refund paid is subject to audit and recoupment, and I have so advised the party for whom I am making this application. I certify that all statements made and information provided in this application are true and correct to the best of my knowledge. I understand that any willful false statements made herein may subject me to the penalties described in the Penal Law.

Signature _____ Print Name _____ Date _____



PROPERTY TAX REFUND REQUEST GENERAL INFORMATION

WHO SHOULD FILE

Please complete this form *only* in the following cases:

- If you have a credit on your property tax account and would like to request a refund, or a transfer of funds to another property you own.
- If you paid on a property erroneously and would like the money transferred and/or refunded.
- If you made a payment, but the payment is not reflected on your account.

Do not use this form if you have a credit on your property account and want it applied to future taxes. In most cases, the Department of Finance would automatically apply credits toward your next property tax bill for the same account. In general, if the funds have already been applied to future taxes, you would not receive a refund.

INSTRUCTIONS

PLEASE READ CAREFULLY

1. Please provide all of the information requested and initial any changes that you make on this form. Incomplete applications or those with insufficient documentation may be cancelled or returned.
2. Generally, there are two situations that can result in a property tax credit:
 - **Overpayment:** This can occur a) if payment was made twice, b) if payment was made and then an exemption or abatement was put on the account, c) if payment was made and then a charge was subsequently cancelled, or d) if there are excess credits due to the Senior Citizen Rent Increase Exemption (SCRIE) or Disability Rent Increase Exemption (DRIE). In most of these cases, refunds are generally made payable to the property owner or the entity that paid the taxes during the periods in which the credits occurred.

You must apply for a refund or a transfer of credits resulting from overpayments within six years of the date of the overpayment or credit. Please note that overpayments and credits are automatically applied to unpaid taxes.
 - **Reduction in property's assessed value:** This occurs when an appeal made to the Tax Commission or courts results in a reduction in the property's assessed value and the amount of tax due. In these cases, refunds are generally made payable to the property owner (or to the condominium) but mailed to the attorney who helped bring about the successful appeal.
3. You may transfer credits to another parcel to pay for property taxes or other property-related charges. If you are electing a transfer, you must specify how your credits should be transferred in Section V of the form. The most common account types are listed below for your reference. Please note that some account types may not apply to your property.
 - Property Taxes
 - Shelter Rent Charges
 - Elevator
 - Sign
 - Business Improvement District (BID)
 - Emergency Repair
 - Rent Stabilization
 - Sidewalk Repair
 - Inspection or Clean-up
4. Documentation is generally not required when filing this form. However, if you are filing this form regarding a payment that is not reflected on your account, you must submit proof of payment. (See Section IV on the form for more information.) In addition, you must provide documentation in the following instances:
 - **Mortgage companies:** If payment was made for multiple properties, a disbursement sheet must be provided. (Please see Section IV on the form for more information.)
 - **Attorneys:** You must submit a copy of the authorization letter if you are not the attorney who brought forth the assessed value change. In addition, a copy of the court order must be submitted if the reduction in assessed value was a result of a court order, and interest must be paid on the refund. (See Sections II and III on the form for more information.)
 - **Lessees:** If a refund check should be made payable to the lessee, documentation (such as a lease agreement) must be provided showing the entity's relationship to the property.
5. As an alternative to filing this form, you may apply for a property refund online by visiting www.nyc.gov/finance. (However, filers in #4 who must provide documentation as outlined above should file a hardcopy form.)
6. If you elect direct deposit, you must provide your bank routing and account number in Section I of the form, as well as proof of the account. If you are not sure where to obtain this information, please contact your bank or financial institution. The Department of Finance is not responsible for a lost refund if you enter incorrect account information. Please check with your financial institution to get the correct routing and account numbers and to make sure your direct deposit will be accepted.
7. For all other questions regarding property refunds or this form, please visit: www.nyc.gov/propertyrefunds

Mail your completed Property Tax Refund Request application, along with any required documentation, to:

**NYC Department of Finance
Refunds Unit
59 Maiden Lane, 20th Floor
New York, NY 10038**

Note: SCRIE/DRIE credits may only be applied to property taxes.