

**FY' 2024 Guidelines for Properties Valued Based on the Income Approach,
Including Office Buildings, Retail, and Residential Properties**

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Special Thanks to Property Modeling and Research Group

For Assessment Roll Published on January 15, 2023

TABLE OF CONTENTS

Guidelines Category	Page
Trophy Offices	3
Manhattan Class A Offices	4
Manhattan Class B Offices	7
Manhattan Other Offices	11
Offices in Boroughs Outside Manhattan	15
Public & Private Schools	18
Retail in Manhattan South of 125 th St and Downtown Brooklyn	20
Retail in Manhattan North of 125 th St and Boroughs Outside Manhattan	30
Factories, Warehouses & Self Storage Facilities	35
Parking/Repair Garages	38
Apartment Buildings > 10 Units, Including Cooperatives and Condominiums	41
Income and Expense Trend Factors	47
Apartment Buildings < 11 Units Including Cooperatives and Condominiums	49

Trophy Office Buildings					
Midtown Trophy Buildings					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$81.60	\$93.42	\$111.35		
Expense	\$33.40	\$37.22	\$42.84		
Expense Ratio	41%	40%	38%		
Cap Rate	7.50%	7.49%	7.48%		
Approximate Market Value Range	\$392	\$458	\$558	21.09%	4.791%
Bcat/Subcat					0031

Downtown Trophy Buildings					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$47.25	\$54.27	\$60.35		
Expense	\$21.62	\$24.16	\$26.31		
Expense Ratio	46%	45%	44%		
Cap Rate	8.69%	8.68%	8.67%		
Approximate Market Value Range	\$190	\$224	\$253	21.09%	4.791%
Bcat/Subcat					0030

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Class "A" Office Buildings					
Plaza "A"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$73.06	\$86.84	\$104.56		
Expense	\$30.57	\$35.11	\$40.73		
Expense Ratio	42%	40%	39%		
Cap Rate	7.70%	7.69%	7.67%		
Approximate Market Value Range	\$340	\$414	\$512	21.09%	4.791%
Bcat/Subcat					0006

Grand Central "A"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$70.51	\$75.53	\$82.10		
Expense	\$29.73	\$31.42	\$33.59		
Expense Ratio	42%	42%	41%		
Cap Rate	7.81%	7.79%	7.76%		
Approximate Market Value Range	\$324	\$351	\$387	21.09%	4.791%
Bcat/Subcat					0004

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Class "A" Office Buildings					
Midtown West "A"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$70.47	\$78.16	\$96.15		
Expense	\$29.72	\$32.29	\$38.11		
Expense Ratio	42%	41%	40%		
Cap Rate	7.68%	7.66%	7.62%		
Approximate Market Value Range	\$327	\$368	\$468	21.09%	4.791%
Bcat/Subcat					0005

Midtown South "A"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$60.38	\$78.74	\$98.66		
Expense	\$26.26	\$32.48	\$38.91		
Expense Ratio	43%	41%	39%		
Cap Rate	8.87%	8.84%	8.82%		
Approximate Market Value Range	\$250	\$339	\$439	21.09%	4.791%
Bcat/Subcat					0003

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Class "A" Office Buildings					
Downtown Financial/WTC "A"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$47.25	\$54.27	\$60.35		
Expense	\$21.62	\$24.16	\$26.31		
Expense Ratio	46%	45%	44%		
Cap Rate	8.77%	8.76%	8.74%		
Approximate Market Value Range	\$189	\$222	\$252	21.09%	4.791%
Bcat/Subcat					0001

Downtown Insurance/Civic Center "A"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$47.25	\$54.27	\$60.35		
Expense	\$21.62	\$24.16	\$26.31		
Expense Ratio	46%	45%	44%		
Cap Rate	9.01%	9.00%	8.99%		
Approximate Market Value Range	\$186	\$218	\$247	21.09%	4.791%
Bcat/Subcat					0002

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Class "B" Office Buildings					
Plaza "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$57.57	\$64.08	\$76.29		
Expense	\$25.30	\$27.57	\$31.70		
Expense Ratio	44%	43%	42%		
Cap Rate	8.33%	8.31%	8.28%		
Approximate Market Value Range	\$246	\$279	\$341	21.09%	4.791%
Bcat/Subcat					0015

Grand Central "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$57.57	\$64.08	\$76.29		
Expense	\$25.30	\$27.57	\$31.70		
Expense Ratio	44%	43%	42%		
Cap Rate	8.50%	8.48%	8.45%		
Approximate Market Value Range	\$243	\$275	\$337	21.09%	4.791%
Bcat/Subcat					0013

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Class "B" Office Buildings					
Midtown West "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$52.22	\$61.13	\$71.87		
Expense	\$23.40	\$26.55	\$30.24		
Expense Ratio	45%	43%	42%		
Cap Rate	9.03%	8.98%	8.93%		
Approximate Market Value Range	\$209	\$251	\$303	21.09%	4.791%
Bcat/Subcat					0014

Grand Central South "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$57.57	\$64.08	\$76.29		
Expense	\$25.30	\$27.57	\$31.70		
Expense Ratio	44%	43%	42%		
Cap Rate	8.39%	8.37%	8.34%		
Approximate Market Value Range	\$245	\$277	\$340	21.09%	4.791%
Bcat/Subcat					0012

Income = Gross Income per sq.ft.

Expense =Total Expense per sq.ft.

Class "B" Office Buildings					
Midtown South "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$60.38	\$78.74	\$98.66		
Expense	\$26.26	\$32.48	\$38.91		
Expense Ratio	43%	41%	39%		
Cap Rate	8.96%	8.93%	8.90%		
Approximate Market Value Range	\$248	\$337	\$436	21.09%	4.791%
Bcat/Subcat					0009

Downtown Financial/WTC "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$43.76	\$49.85	\$55.63		
Expense	\$20.34	\$22.59	\$24.67		
Expense Ratio	46%	45%	44%		
Cap Rate	9.49%	9.49%	9.48%		
Approximate Market Value Range	\$164	\$191	\$217	21.09%	4.791%
Bcat/Subcat					0007

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Class "B" Office Buildings					
Downtown Insurance/Civic Center "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$43.76	\$49.85	\$55.63		
Expense	\$20.34	\$22.59	\$24.67		
Expense Ratio	46%	45%	44%		
Cap Rate	9.78%	9.78%	9.77%		
Approximate Market Value Range	\$161	\$187	\$213	21.09%	4.791%
Bcat/Subcat					0008

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Manhattan Other Offices					
Plaza not "A" or "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$64.00	\$76.70	\$97.24		
Expense	\$27.51	\$31.81	\$38.46		
Expense Ratio	43%	41%	40%		
Cap Rate	9.97%	9.95%	9.92%		
Approximate Market Value Range	\$247	\$305	\$400	24.68%	4.791%
Bcat/Subcat					0321

Grand Central not "A" or "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$54.36	\$62.10	\$73.23		
Expense	\$24.17	\$26.89	\$30.69		
Expense Ratio	44%	43%	42%		
Cap Rate	10.08%	10.06%	10.04%		
Approximate Market Value Range	\$203	\$237	\$287	24.68%	4.791%
Bcat/Subcat					0322

Income = Gross Income per sq.ft.

Expense =Total Expense per sq.ft.

Manhattan Other Offices					
Grand Central South not "A" or "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$50.19	\$59.39	\$65.70		
Expense	\$22.67	\$25.95	\$28.14		
Expense Ratio	45%	44%	43%		
Cap Rate	10.18%	10.13%	10.11%		
Approximate Market Value Range	\$184	\$224	\$252	24.68%	4.791%
Bcat/Subcat					0323

Midtown West not "A" or "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$40.47	\$48.85	\$58.30		
Expense	\$19.11	\$22.23	\$25.62		
Expense Ratio	47%	46%	44%		
Cap Rate	10.24%	10.22%	10.21%		
Approximate Market Value Range	\$142	\$177	\$218	24.68%	4.791%
Bcat/Subcat					0324

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Manhattan Other Offices					
Midtown South not "A" or "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$47.35	\$57.90	\$76.51		
Expense	\$21.64	\$25.44	\$31.81		
Expense Ratio	46%	44%	42%		
Cap Rate	10.12%	10.09%	10.06%		
Approximate Market Value Range	\$172	\$218	\$301	24.68%	4.791%
Bcat/Subcat					0325

Downtown Financial/World Trade Center/Insurance/Civic Center not "A" or "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$42.53	\$50.94	\$61.01		
Expense	\$19.88	\$22.98	\$26.56		
Expense Ratio	47%	45%	44%		
Cap Rate	10.17%	10.16%	10.15%		
Approximate Market Value Range	\$151	\$187	\$231	24.68%	4.791%
Bcat/Subcat					0326

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Manhattan Other Offices					
Other Areas South Of 110th Street not "A" or "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$58.06	\$83.34	\$111.59		
Expense	\$25.43	\$33.98	\$42.92		
Expense Ratio	44%	41%	38%		
Cap Rate	10.14%	10.05%	9.98%		
Approximate Market Value Range	\$219	\$333	\$465	24.68%	4.791%
Bcat/Subcat					0328

North of 110th Street					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$34.42	\$43.96	\$49.68		
Expense	\$12.66	\$15.09	\$16.48		
Expense Ratio	37%	34%	33%		
Cap Rate	10.15%	10.11%	10.09%		
Approximate Market Value Range	\$146	\$194	\$223	14.04%	4.791%
Bcat/Subcat					0018

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Offices in Boroughs Outside Manhattan					
Downtown Brooklyn Class "A" Offices					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$43.76	\$49.85	\$55.63		
Expense	\$20.34	\$22.59	\$24.67		
Expense Ratio	46%	45%	44%		
Cap Rate	9.76%	9.73%	9.71%		
Approximate Market Value Range	\$161	\$188	\$214	21.09%	4.791%
Bcat/Subcat					0019

Downtown Brooklyn Class "B" Offices					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$30.89	\$36.94	\$47.63		
Expense	\$11.72	\$13.32	\$15.98		
Expense Ratio	38%	36%	34%		
Cap Rate	9.63%	9.59%	9.54%		
Approximate Market Value Range	\$133	\$164	\$221	17.16%	4.791%
Bcat/Subcat					0020

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Offices in Boroughs Outside Manhattan					
Outerboroughs Other Class "A" Offices					
	Low	Median	High	Vacancy Rate by Subcat	Effective Tax Rate
Income	\$30.89	\$36.94	\$47.63	2:8.64%	
Expense	\$11.72	\$13.32	\$15.98	3:17.16%	
Expense Ratio	38%	36%	34%	4:18.14%	
Cap Rate	9.60%	9.56%	9.51%	5:14.90%	
Approximate Market Value Range	\$133	\$165	\$221		4.791%
Bcat/Subcat					O022 2/3/4/5

Outerboroughs Other Class "B" Offices					
	Low	Median	High	Vacancy Rate by Subcat	Effective Tax Rate
Income	\$30.89	\$36.94	\$47.63	2:8.64%	
Expense	\$11.72	\$13.32	\$15.98	3:17.16%	
Expense Ratio	38%	36%	34%	4:18.14%	
Cap Rate	9.99%	9.96%	9.93%	5:14.90%	
Approximate Market Value Range	\$130	\$160	\$215		4.791%
Bcat/Subcat					O023 2/3/4/5

Income = Gross Income per sq.ft.
Expense = Total Expense per sq.ft.

Offices in Boroughs Outside Manhattan					
Office Buildings not Class "A" or "B"					
	Low	Median	High	Vacancy Rate by Subcat	Effective Tax Rate
Income	\$26.90	\$32.03	\$37.61	2:8.64%	
Expense	\$10.61	\$12.03	\$13.49	3:17.16%	
Expense Ratio	39%	38%	36%	4:18.14%	
Cap Rate	10.37%	10.37%	10.37%	5:14.90%	
Approximate Market Value Range	\$107	\$132	\$159		4.791%
Bcat/Subcat					O024 2/3/4/5

Professional Offices					
	Low	Median	High	Vacancy Rate by Subcat	Effective Tax Rate
Income	\$29.36	\$34.52	\$41.09	2:8.64%	
Expense	\$11.30	\$12.69	\$14.38	3:17.16%	
Expense Ratio	38%	37%	35%	4:18.14%	
Cap Rate	10.19%	10.19%	10.18%	5:14.90%	
Approximate Market Value Range	\$121	\$146	\$178		4.791%
Bcat/Subcat					O027 2/3/4/5

Income = Gross Income per sq.ft.
Expense = Total Expense per sq.ft.

Public & Private Schools					
Manhattan Schools					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$14.24	\$20.14	\$29.70		
Expense	\$5.24	\$6.53	\$8.32		
Expense Ratio	37%	32%	28%		
Cap Rate	9.72%	9.63%	9.52%		
Approximate Market Value Range	\$62	\$94	\$149	4.50%	4.791%
Bcat/Subcat					SP10/1

Outer boroughs Schools					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$14.24	\$20.14	\$29.70		
Expense	\$5.15	\$6.40	\$8.13		
Expense Ratio	37%	32%	28%		
Cap Rate	10.03%	9.93%	9.82%		
Approximate Market Value Range	\$61	\$93	\$148	4.50%	4.791%
Bcat/Subcat					SP10/O

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Miscellaneous Schools					
Manhattan Misc. Schools					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$14.24	\$20.14	\$29.70		
Expense	\$5.95	\$7.53	\$9.79		
Expense Ratio	42%	37%	33%		
Cap Rate	9.71%	9.63%	9.55%		
Approximate Market Value Range	\$57	\$87	\$139	4.50%	4.791%
Bcat/Subcat					SP11/1

Outer boroughs Misc. Schools					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$14.24	\$20.14	\$29.70		
Expense	\$5.95	\$7.53	\$9.79		
Expense Ratio	42%	37%	33%		
Cap Rate	10.02%	9.92%	9.81%		
Approximate Market Value Range	\$56	\$86	\$136	4.50%	4.791%
Bcat/Subcat					SP11/O

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Manhattan South of Grand St. & Downtown Brooklyn					
One Story Fully Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$44.94	\$57.44	\$79.71		
Expense	\$17.14	\$20.59	\$26.30		
Expense Ratio	38%	36%	33%		
Cap Rate	11.15%	11.01%	10.84%		
Approximate Market Value Range	\$174	\$233	\$342	12.63%	4.791%
Bcat/Subcat					K111/M

Multi-Story Fully Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$44.94	\$57.44	\$79.71		
Expense	\$17.14	\$20.59	\$26.30		
Expense Ratio	38%	36%	33%		
Cap Rate	11.03%	10.92%	10.77%		
Approximate Market Value Range	\$176	\$235	\$343	12.63%	4.791%
Bcat/Subcat					K121/M

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Manhattan South of Grand St. & Downtown Brooklyn					
Mixed-Use/Miscellaneous Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$44.94	\$57.44	\$79.71		
Expense	\$17.14	\$20.59	\$26.30		
Expense Ratio	38%	36%	33%		
Cap Rate	11.09%	10.98%	10.83%		
Approximate Market Value Range	\$175	\$234	\$342	12.63%	4.791%
Bcat/Subcat					K131/M

Mixed-Use/Miscellaneous Retail			10,001 - 20,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$50.84	\$74.43	\$108.81		
Expense	\$18.82	\$25.02	\$33.20		
Expense Ratio	37%	34%	31%		
Cap Rate	10.14%	10.06%	9.98%		
Approximate Market Value Range	\$214	\$333	\$512	12.63%	4.791%
Bcat/Subcat					K231/M

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Manhattan South of 125 St. & Downtown Brooklyn					
Large Retail			20,001 - 50,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$55.88	\$73.65	\$117.60		
Expense	\$20.20	\$24.82	\$35.16		
Expense Ratio	36%	34%	30%		
Cap Rate	9.69%	9.57%	9.37%		
Approximate Market Value Range	\$246	\$340	\$582	12.63%	4.791%
Bcat/Subcat					K311/M

Extra Large Retail			Greater Than 50,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$55.88	\$73.65	\$117.60		
Expense	\$20.20	\$24.82	\$35.16		
Expense Ratio	36%	34%	30%		
Cap Rate	9.37%	9.33%	9.26%		
Approximate Market Value Range	\$252	\$346	\$587	12.63%	4.791%
Bcat/Subcat					K411/M

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

North of Grand Street (Grand to W. 59th St. & to E. 96th St.)					
One Story Fully Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$94.83	\$139.39	\$192.31		
Expense	\$30.18	\$40.21	\$51.10		
Expense Ratio	32%	29%	27%		
Cap Rate	9.11%	8.93%	8.77%		
Approximate Market Value Range	\$465	\$723	\$1,041	12.63%	4.791%
Bcat/Subcat					K112/1

Midtown South (Grand to 30th St.)					
Multi-Story Fully Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$78.86	\$103.99	\$154.71		
Expense	\$26.21	\$32.21	\$43.27		
Expense Ratio	33%	31%	28%		
Cap Rate	9.75%	9.69%	9.59%		
Approximate Market Value Range	\$362	\$496	\$775	12.63%	4.791%
Bcat/Subcat					K122/1

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Midtown South (Grand to 30th St.)					
Mixed-Use/Miscellaneous Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$50.54	\$67.00	\$89.02		
Expense	\$18.72	\$23.12	\$28.57		
Expense Ratio	37%	35%	32%		
Cap Rate	9.73%	9.67%	9.62%		
Approximate Market Value Range	\$219	\$303	\$419	12.63%	4.791%
Bcat/Subcat					K132/1

Mixed-Use/Miscellaneous Retail			10,001 - 20,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$50.84	\$74.43	\$108.81		
Expense	\$18.82	\$25.02	\$33.20		
Expense Ratio	37%	34%	31%		
Cap Rate	9.98%	9.89%	9.81%		
Approximate Market Value Range	\$217	\$337	\$518	12.63%	4.791%
Bcat/Subcat					K232/1

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Midtown (30th to 59th Street)					
Multi-Story Fully Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$78.86	\$103.99	\$154.71		
Expense	\$26.21	\$32.21	\$43.27		
Expense Ratio	33%	31%	28%		
Cap Rate	9.24%	9.17%	9.06%		
Approximate Market Value Range	\$375	\$514	\$805	12.63%	4.791%
Bcat/Subcat					K123/1

Mixed-Use/Miscellaneous Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$62.92	\$76.84	\$100.56		
Expense	\$22.07	\$25.63	\$31.31		
Expense Ratio	35%	33%	31%		
Cap Rate	9.39%	9.34%	9.26%		
Approximate Market Value Range	\$288	\$362	\$493	12.63%	4.791%
Bcat/Subcat					K133/1

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Midtown (30th to 125th Street)					
Mixed-Use/Miscellaneous Retail			10,001 - 20,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$50.84	\$74.43	\$108.81		
Expense	\$18.82	\$25.02	\$33.20		
Expense Ratio	37%	34%	31%		
Cap Rate	10.01%	9.87%	9.73%		
Approximate Market Value Range	\$216	\$337	\$521	12.63%	4.791%
Bcat/Subcat					K233/1

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

East Side (59th to 96th Street)					
Multi-Story Fully Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$84.60	\$114.61	\$197.64		
Expense	\$27.83	\$34.92	\$52.41		
Expense Ratio	33%	30%	27%		
Cap Rate	9.11%	9.04%	8.91%		
Approximate Market Value Range	\$408	\$576	\$1,060	12.63%	4.791%
Bcat/Subcat					K124/1

Mixed-Use/Miscellaneous Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$84.60	\$114.61	\$197.64		
Expense	\$27.83	\$34.92	\$52.41		
Expense Ratio	33%	30%	27%		
Cap Rate	9.17%	9.09%	8.94%		
Approximate Market Value Range	\$407	\$574	\$1,058	12.63%	4.791%
Bcat/Subcat					K134/1

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Central Park (W. 59th St. to 125 St. & E. 96th St. to 125th St.)					
One Story Fully Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$33.14	\$49.44	\$74.30		
Expense	\$13.64	\$18.40	\$24.94		
Expense Ratio	41%	37%	34%		
Cap Rate	10.32%	10.15%	9.98%		
Approximate Market Value Range	\$129	\$208	\$334	12.63%	4.791%
Bcat/Subcat					K115/1

Multi-Story Fully Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$33.14	\$49.44	\$74.30		
Expense	\$13.64	\$18.40	\$24.94		
Expense Ratio	41%	37%	34%		
Cap Rate	11.07%	10.87%	10.67%		
Approximate Market Value Range	\$123	\$198	\$319	12.63%	4.791%
Bcat/Subcat					K125/1

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Central Park (W. 59th St. to 125 St. & E. 96th St. to 125th St.)					
Mixed-Use/Miscellaneous Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$33.14	\$49.44	\$74.30		
Expense	\$13.64	\$18.40	\$24.94		
Expense Ratio	41%	37%	34%		
Cap Rate	10.94%	10.78%	10.62%		
Approximate Market Value Range	\$124	\$199	\$320	12.63%	4.791%
Bcat/Subcat					K135/1

Manhattan South of 125 St. & Downtown Brooklyn					
Medium Fully Retail			10,001 - 20,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$50.84	\$74.43	\$108.81		
Expense	\$18.82	\$25.02	\$33.20		
Expense Ratio	37%	34%	31%		
Cap Rate	9.92%	9.76%	9.59%		
Approximate Market Value Range	\$218	\$340	\$526	12.63%	4.791%
Bcat/Subcat					K211/M

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Manhattan North of 125th Street and Boroughs Outside Manhattan					
One-Story Fully Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate by Subcat	Effective Tax Rate
Income	\$30.45	\$38.07	\$51.30	1: 17.49%	
Expense	\$10.95	\$12.80	\$15.77	2: 8.96%	
Expense Ratio	36%	34%	31%	3: 7.67%	
Cap Rate	11.42%	11.40%	11.37%	4: 9.90%	
Approximate Market Value Range	\$120	\$156	\$220	5: 12.11%	4.791%
Bcat/Subcat					K117 1/2/3/4/5

Multi-Story Fully Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate by Subcat	Effective Tax Rate
Income	\$28.59	\$35.53	\$47.60	1: 17.49%	
Expense	\$10.47	\$12.19	\$14.96	2: 8.96%	
Expense Ratio	37%	34%	31%	3: 7.67%	
Cap Rate	11.25%	11.21%	11.17%	4: 9.90%	
Approximate Market Value Range	\$113	\$146	\$204	5: 12.11%	4.791%
Bcat/Subcat					K127 1/2/3/4/5

Income = Gross Income per sq.ft.
Expense = Total Expense per sq.ft.

Manhattan North of 125th Street and Boroughs Outside Manhattan					
Mixed-Use/Miscellaneous Retail			Up to 10,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate by Subcat	Effective Tax Rate
Income	\$25.09	\$30.73	\$39.09	1: 17.49%	
Expense	\$9.55	\$11.00	\$13.02	2: 8.96%	
Expense Ratio	38%	36%	33%	3: 7.67%	
Cap Rate	10.55%	10.52%	10.49%	4: 9.90%	
Approximate Market Value Range	\$101	\$129	\$171	5: 12.11%	
Bcat/Subcat					K137 1/2/3/4/5

Medium Fully Retail			10,001 - 20,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate by Subcat	Effective Tax Rate
Income	\$29.42	\$38.23	\$52.88	1: 17.49%	
Expense	\$10.69	\$12.84	\$16.11	2: 8.96%	
Expense Ratio	36%	34%	30%	3: 7.67%	
Cap Rate	9.90%	9.76%	9.58%	4: 9.90%	
Approximate Market Value Range	\$127	\$174	\$256	5: 12.11%	
Bcat/Subcat					K217 1/2/3/4/5

Income = Gross Income per sq.ft.
Expense = Total Expense per sq.ft.

Manhattan North of 125th Street and Boroughs Outside Manhattan					
Medium Mixed-Use Retail			10,001 - 20,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate by Subcat	Effective Tax Rate
Income	\$23.44	\$30.40	\$41.13	1: 17.49%	
Expense	\$9.10	\$10.92	\$13.49	2: 8.96%	
Expense Ratio	39%	36%	33%	3: 7.67%	
Cap Rate	9.98%	9.82%	9.64%	4: 9.90%	
Approximate Market Value Range	\$97	\$133	\$192	5: 12.11%	4.791%
Bcat/Subcat					K237 1/2/3/4/5

Large Retail			20,001 - 30,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate by Subcat	Effective Tax Rate
Income	\$27.02	\$38.16	\$51.00	1A: 17.49%	
Expense	\$10.07	\$12.82	\$15.71	2A: 8.96%	
Expense Ratio	37%	34%	31%	3A: 7.67%	
Cap Rate	10.33%	10.08%	9.88%	4A: 9.90%	
Approximate Market Value Range	\$112	\$170	\$241	5A: 12.11%	4.791%
Bcat/Subcat					K317 1A/2A/3A/4A/5A

Income = Gross Income per sq.ft.
Expense = Total Expense per sq.ft.

Manhattan North of 125th Street and Boroughs Outside Manhattan					
Large Retail	Greater than 30,000 Sq.Ft.				
	Low	Median	High	Vacancy Rate by Subcat	Effective Tax Rate
Income	\$26.76	\$38.42	\$51.42	1B: 17.49%	
Expense	\$10.00	\$12.88	\$15.80	2B: 8.96%	
Expense Ratio	37%	34%	31%	3B: 7.67%	
Cap Rate	10.09%	9.86%	9.68%	4B: 9.90%	
Approximate Market Value Range	\$113	\$174	\$246	5B: 12.11%	4.791%
Bcat/Subcat					K317 1B/2B/3B/4B/5B

Extra Large Retail	Up to 100,000 Sq.Ft.				
	Low	Median	High	Vacancy Rate by Subcat	Effective Tax Rate
Income	\$29.52	\$41.29	\$48.18	1A: 17.49%	
Expense	\$10.72	\$13.56	\$15.10	2A: 8.96%	
Expense Ratio	36%	33%	31%	3A: 7.67%	
Cap Rate	9.75%	9.34%	9.16%	4A: 9.90%	
Approximate Market Value Range	\$129	\$196	\$237	5A: 12.11%	4.791%
Bcat/Subcat					K417 1A/2A/3A/4A/5A

Income = Gross Income per sq.ft.
Expense = Total Expense per sq.ft.

Manhattan North of 125th Street and Boroughs Outside Manhattan					
Extra Large Retail			Greater than 100,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate by Subcat	Effective Tax Rate
Income	\$27.11	\$36.16	\$43.03	1B: 17.49%	
Expense	\$10.22	\$12.53	\$14.16	2B: 8.96%	
Expense Ratio	38%	35%	33%	3B: 7.67%	
Cap Rate	10.24%	10.12%	10.05%	4B: 9.90%	
Approximate Market Value Range	\$112	\$158	\$195	5B: 12.11%	4.791%
Bcat/Subcat					K417 1B/2B/3B/4B/5B

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Factories, Warehouses, Self Storage Facilities					
Citywide Factories & Warehouses			Up to 5,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate by Subcat	Effective Tax Rate
Income	\$17.66	\$20.84	\$25.14	1A: 7.14%	
Expense	\$5.75	\$6.35	\$7.11	2A: 3.65%	
Expense Ratio	33%	30%	28%	3A: 8.36%	
Cap Rate	9.50%	9.48%	9.46%	4A: 6.84%	
Approximate Market Value Range	\$83	\$102	\$127	5A: 5.07%	4.791%
Bcat/Subcat					I020 1A/2A/3A/4A/5A

Citywide Factories & Warehouses			5,0001 Sq.Ft. - 20,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate by Subcat	Effective Tax Rate
Income	\$15.43	\$18.25	\$21.86	1B: 7.14%	
Expense	\$5.28	\$5.85	\$6.52	2B: 3.65%	
Expense Ratio	34%	32%	30%	3B: 8.36%	
Cap Rate	9.47%	9.47%	9.46%	4B: 6.84%	
Approximate Market Value Range	\$71	\$87	\$108	5B: 5.07%	4.791%
Bcat/Subcat					I020 1B/2B/3B/4B/5B

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Factories, Warehouses, Self Storage Facilities					
Citywide Factories & Warehouses			20,001 Sq.Ft. - 50,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate by Subcat	Effective Tax Rate
Income	\$13.99	\$16.58	\$20.02	1C: 7.14%	
Expense	\$4.97	\$5.51	\$6.18	2C: 3.65%	
Expense Ratio	36%	33%	31%	3C: 8.36%	
Cap Rate	9.55%	9.53%	9.50%	4C: 6.84%	
Approximate Market Value Range	\$63	\$77	\$97	5C: 5.07%	4.791%
Bcat/Subcat					I020 1C/2C/3C/4C/5C

Citywide Factories & Warehouses			Greater than 50,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate by Subcat	Effective Tax Rate
Income	\$13.66	\$16.71	\$20.72	1D: 7.14%	
Expense	\$4.90	\$5.54	\$6.31	2D: 3.65%	
Expense Ratio	36%	33%	30%	3D: 8.36%	
Cap Rate	9.60%	9.56%	9.51%	4D: 6.84%	
Approximate Market Value Range	\$61	\$78	\$101	5D: 5.07%	4.791%
Bcat/Subcat					I020 1D/2D/3D/4D/5D

Income = Gross Income per sq.ft.
Expense = Total Expense per sq.ft.

Factories, Warehouses, Self Storage Facilities					
Citywide Self Storage Facilities					
	Low	Median	High	Vacancy Rate by Subcat	Effective Tax Rate
Income	\$16.83	\$19.15	\$22.65	1: 7.14%	
Expense	\$6.34	\$6.90	\$7.70	2: 3.65%	
Expense Ratio	38%	36%	34%	3: 8.36%	
Cap Rate	8.19%	8.20%	8.20%	4: 6.84%	
Approximate Market Value Range	\$81	\$94	\$115	5: 5.07%	4.791%
Bcat/Subcat					S003 1/2/3/4/5

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Parking Garages					
Manhattan South of 34th Street					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$28.42	\$37.99	\$44.13		
Expense	\$8.34	\$10.00	\$10.96		
Expense Ratio	29%	26%	25%		
Cap Rate	9.05%	8.98%	8.95%		
Approximate Market Value Range	\$145	\$203	\$241	4.91%	4.791%
Bcat/Subcat					G030

Manhattan 34th Street to 96th Street					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$28.42	\$37.99	\$44.13		
Expense	\$8.34	\$9.99	\$10.96		
Expense Ratio	29%	26%	25%		
Cap Rate	9.03%	8.96%	8.92%		
Approximate Market Value Range	\$145	\$204	\$242	4.91%	4.791%
Bcat/Subcat					G031

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Parking/Repair Garages					
Manhattan North of 96th St. and Outer Boroughs					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$16.11	\$20.61	\$27.21		
Expense	\$5.82	\$6.80	\$8.10		
Expense Ratio	36%	33%	30%		
Cap Rate	9.45%	9.40%	9.35%		
Approximate Market Value Range	\$72	\$97	\$135	4.91%	4.791%
Bcat/Subcat					G040

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Car Wash/Lube/Miscellaneous Garages					
Manhattan South of 96th Street					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$28.42	\$37.99	\$44.13		
Expense	\$8.34	\$9.99	\$10.96		
Expense Ratio	29%	26%	25%		
Cap Rate	8.90%	8.82%	8.78%		
Approximate Market Value Range	\$147	\$206	\$244	4.91%	4.791%
Bcat/Subcat					G018

Manhattan North of 96th Street and Outer Boroughs					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$16.95	\$21.72	\$30.45		
Expense	\$6.07	\$7.11	\$8.81		
Expense Ratio	36%	33%	29%		
Cap Rate	9.39%	9.33%	9.25%		
Approximate Market Value Range	\$77	\$103	\$154	4.91%	4.791%
Bcat/Subcat					G042

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Apartment Buildings with More Than 10 Units Including Rental Buildings, Cooperatives and Condominiums Residential Unregulated					
Manhattan				Vacancy Rate	Bcat/Subcat
Post-1973 Rental Elevator Buildings				4.59%	RU33
Post-1973 Cooperative Elevator Buildings				4.59%	CU33
Post-1973 Condominium Elevator Buildings				4.59%	EU33
Post-1973 Condo-Coops/Condo-Rental Elevator Buildings				4.59%	DU33
	Low	Median	High	-	Effective Tax Rate
Income	\$43.67	\$53.71	\$61.28		
Expense	\$19.80	\$22.57	\$24.55		
Expense Ratio	45%	42%	40%		
Cap Rate	6.86%	6.95%	7.05%		
Approximate Market Value Range	\$193	\$250	\$292		5.520%

Outer-boroughs				Vacancy Rate	Bcat/Subcat
Post-1973 Rental Elevator Buildings				5.60%	RU33
Post-1973 Cooperative Elevator Buildings				5.60%	CU33
Post-1973 Condominium Elevator Buildings				5.60%	EU33
Post-1973 Condo-Coops/Condo-Rental Elevator Buildings				5.60%	DU33
	Low	Median	High	-	Effective Tax Rate
Income	\$23.17	\$29.97	\$36.57		
Expense	\$13.38	\$16.25	\$18.89		
Expense Ratio	58%	54%	52%		
Cap Rate	7.22%	6.93%	6.85%		
Approximate Market Value Range	\$77	\$110	\$143		5.520%

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Apartment Buildings with More Than 10 Units Including Rental Buildings, Cooperatives and Condominiums Residential Unregulated					
Manhattan				Vacancy Rate	Bcat/Subcat
Pre-1973 Rental Elevator Buildings				7.64%	RU32
Pre-1973 Cooperative Elevator Buildings				7.64%	CU32
Pre-1973 Condominium Elevator Buildings				7.64%	EU32
Pre-1973 Condo-Coops/Condo-Rental Elevator Buildings				7.64%	DU32
	Low	Median	High	-	Effective Tax Rate
Income	\$35.60	\$46.61	\$56.98		
Expense	\$17.38	\$20.63	\$23.44		
Expense Ratio	49%	44%	41%		
Cap Rate	6.86%	6.88%	6.99%		
Approximate Market Value Range	\$147	\$210	\$268		5.520%

Outer-boroughs				Vacancy Rate	Bcat/Subcat
Pre-1973 Rental Elevator Buildings				3.70%	RU32
Pre-1973 Cooperative Elevator Buildings				3.70%	CU32
Pre-1973 Condominium Elevator Buildings				3.70%	EU32
Pre-1973 Condo-Coops/Condo-Rental Elevator Buildings				3.70%	DU32
	Low	Median	High	-	Effective Tax Rate
Income	\$17.69	\$21.43	\$26.49		
Expense	\$10.91	\$12.61	\$14.81		
Expense Ratio	62%	59%	56%		
Cap Rate	7.81%	7.36%	7.04%		
Approximate Market Value Range	\$51	\$68	\$93		5.520%

Income = Gross Income per sq.ft.
Expense = Total Expense per sq.ft.

Apartment Buildings with More Than 10 Units Including Rental Buildings, Cooperatives and Condominiums Residential Unregulated					
Manhattan				Vacancy Rate	Bcat/Subcat
Rental Walk-Ups				7.96%	RU31
Cooperative Walk-Ups				7.96%	CU31
Condominium Walk-Ups				7.96%	EU31
Condo-Coops/Condo-Rental Walk-Ups				7.96%	DU31
	Low	Median	High	-	Effective Tax Rate
Income	\$42.04	\$53.06	\$64.94		
Expense	\$19.32	\$22.40	\$25.47		
Expense Ratio	46%	42%	39%		
Cap Rate	6.85%	6.94%	7.10%		
Approximate Market Value Range	\$184	\$246	\$313		5.520%

Outer-boroughs				Vacancy Rate	Bcat/Subcat
Rental Walk-Ups				4.55%	RU31
Cooperative Walk-Ups				4.55%	CU31
Condominium Walk-Ups				4.55%	EU31
Condo-Coops/Condo-Rental Walk-Ups				4.55%	DU31
	Low	Median	High	-	Effective Tax Rate
Income	\$19.16	\$24.67	\$32.82		
Expense	\$11.59	\$14.03	\$17.41		
Expense Ratio	61%	57%	53%		
Cap Rate	7.60%	7.13%	6.88%		
Approximate Market Value Range	\$58	\$84	\$124		5.520%

Income = Gross Income per sq.ft.
Expense = Total Expense per sq.ft.

Apartment Buildings with More Than 10 Units Including Rental Buildings, Cooperatives and Condominiums Residential Regulated					
Manhattan				Vacancy Rate	Bcat/Subcat
Post-1973 Rental Elevator Buildings				6.27%	RR33
Post-1973 Cooperative Elevator Buildings				6.27%	CR33
	Low	Median	High	-	Effective Tax Rate
Income	\$28.48	\$38.97	\$49.26		
Expense	\$15.09	\$18.41	\$21.37		
Expense Ratio	53%	47%	43%		
Cap Rate	6.97%	6.85%	6.90%		
Approximate Market Value Range	\$107	\$166	\$225		5.520%

Outer-boroughs				Vacancy Rate	Bcat/Subcat
Post-1973 Rental Elevator Buildings				3.51%	RR33
Post-1973 Cooperative Elevator Buildings				3.51%	CR33
	Low	Median	High	-	Effective Tax Rate
Income	\$18.71	\$26.03	\$34.59		
Expense	\$11.39	\$14.61	\$18.11		
Expense Ratio	61%	56%	52%		
Cap Rate	7.66%	7.06%	6.86%		
Approximate Market Value Range	\$56	\$91	\$133		5.520%

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Apartment Buildings with More Than 10 Units Including Rental Buildings, Cooperatives and Condominiums Residential Regulated					
Manhattan				Vacancy Rate	Bcat/Subcat
Pre-1973 Rental Elevator Buildings				7.87%	RR32
Pre-1973 Cooperative Elevator Buildings				7.87%	CR32
	Low	Median	High	-	Effective Tax Rate
Income	\$18.23	\$23.03	\$32.98		
Expense	\$11.36	\$13.18	\$16.56		
Expense Ratio	62%	57%	50%		
Cap Rate	7.73%	7.23%	6.88%		
Approximate Market Value Range	\$52	\$77	\$132		5.520%

Outer-boroughs				Vacancy Rate	Bcat/Subcat
Pre-1973 Rental Elevator Buildings				3.60%	RR32
Pre-1973 Cooperative Elevator Buildings				3.60%	CR32
	Low	Median	High	-	Effective Tax Rate
Income	\$14.22	\$16.96	\$20.52		
Expense	\$9.10	\$10.47	\$12.09		
Expense Ratio	64%	62%	59%		
Cap Rate	8.57%	7.94%	7.45%		
Approximate Market Value Range	\$36	\$48	\$65		5.520%

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Apartment Buildings with More Than 10 Units Including Rental Buildings, Cooperatives and Condominiums Residential Regulated					
Manhattan				Vacancy Rate	Bcat/Subcat
Rental Walk-Ups				7.77%	RR31
Cooperative Walk-Ups				7.77%	CR31
	Low	Median	High	-	Effective Tax Rate
Income	\$20.30	\$28.21	\$42.09		
Expense	\$12.16	\$14.99	\$19.34		
Expense Ratio	60%	53%	46%		
Cap Rate	7.47%	6.98%	6.85%		
Approximate Market Value Range	\$63	\$106	\$184		5.520%
Outer-boroughs					
Outer-boroughs				Vacancy Rate	Bcat/Subcat
Rental Walk-Ups				3.51%	RR31
Cooperative Walk-Ups				3.51%	CR31
	Low	Median	High	-	Effective Tax Rate
Income	\$15.24	\$18.17	\$22.49		
Expense	\$9.71	\$11.09	\$13.03		
Expense Ratio	64%	61%	58%		
Cap Rate	8.30%	7.74%	7.27%		
Approximate Market Value Range	\$40	\$53	\$74		5.520%

Income = Gross Income per sq.ft.

Expense = Total Expense per sq.ft.

Tax Class 4 Income and Expense Trends by Property Types

Guidelines Category		Median Income Trend Factor	Median Expense Trend Factor
Citywide Garages		0.91%	4.54%
Factories /Warehouses /Storage	•Manhattan	2.31%	5.05%
	•Bronx	2.31%	4.57%
	•Brooklyn	2.31%	4.63%
	•Queens •Staten Island	2.31%	4.57% 4.67%
Retail	•Manhattan South of 125th St. and Downtown Brooklyn	3.65%	4.68%
	•Manhattan North of 125th St.	1.62%	4.36%
	•Bronx	1.62%	4.50%
	•Brooklyn (Exclude Downtown Brooklyn)	1.62%	4.63%
	•Queen	1.62%	4.62%
	•Staten Island	1.62%	4.69%
Office	•Manhattan Class A/B/T and Downtown Brooklyn Office Class A	2.98%	4.84%
	•Manhattan Non Class A/B/T South of 110th St.	3.64%	5.12%
	•Manhattan Non Class A/B/T North of 110th St.	1.39%	5.62%
	•Bronx	1.39%	4.84%
	•Brooklyn (Exclude Downtown Brooklyn Class A)	1.39%	4.02%
	•Queens	1.39%	5.21%
	•Staten Island	1.39%	4.92%
Hotel	•Luxury	16.00%	16.00%
	•Class 1	9.00%	9.00%
	•Class 2	6.00%	6.00%
	•Class 3	10.00%	10.00%
	•Class 4	10.00%	10.00%
	•Secondary	6.00%	6.00%

Tax Class 2 Income and Expense Trends by Property Types

Guidelines Category	Median Income Trend Factor	Median Expense Trend factor	
Outerborough	Regulated Walk Up Buildings	2.27%	7.71%
	Regulated Pre-73 Elevator buildings	2.26%	7.15%
	Regulated Post-73 Elevator Buildings	2.17%	5.84%
	Unregulated Walk Up Buildings	7.50%	6.92%
	Unregulated Pre-73 Elevator Buildings	7.76%	6.50%
	Unregulated Post-73 Elevator Buildings	8.14%	6.00%
Manhattan	Regulated Walk Up Buildings	2.81%	7.30%
	Regulated Pre-73 Elevator buildings	2.82%	7.14%
	Regulated Post-73 Elevator Buildings	2.09%	5.87%
	Unregulated Walk Up Buildings	7.40%	6.34%
	Unregulated Pre-73 Elevator Buildings	7.55%	5.94%
	Unregulated Post-73 Elevator Buildings	8.73%	5.48%

Manhattan – Class 2ABC

Guidelines for Apartment Buildings with less than 11 units Including Cooperatives and Condominiums Approximate Market Value by Buiding Category (BCAT) table

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		9.63	14.71	21.87	29.46
Income					
Low	\$ 31.41	\$ 303	\$ 462	\$ 687	\$ 925
Median	\$ 37.52	\$ 362	\$ 552	\$ 821	\$ 1,105
High	\$ 43.07	\$ 415	\$ 633	\$ 942	\$ 1,269
RX01 includes neighborhoods: ALPHABET CITY, CHELSEA, CIVIC CENTER, CLINTON, EAST VILLAGE, FASHION, FINANCIAL, FLATIRON, JAVITS CENTER, KIPS BAY, LITTLE ITALY, LOWER EAST SIDE, MIDTOWN CBD, MIDTOWN EAST, MIDTOWN WEST, MURRAY HILL, SOHO, TRIBECA, UPPER EAST SIDE (59-79), UPPER EAST SIDE (79-96), UPPER WEST SIDE (59-79), UPPER WEST SIDE (79-96), UPPER WEST SIDE (96-116).					

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		4.56	8.18	9.65	11.53
Income					
Low	\$ 15.91	\$ 73	\$ 130	\$ 154	\$ 183
Median	\$ 18.92	\$ 86	\$ 155	\$ 183	\$ 218
High	\$ 24.36	\$ 111	\$ 199	\$ 235	\$ 281
RX02 includes neighborhoods: CHINATOWN, HARLEM-CENTRAL, HARLEM-EAST, HARLEM-UPPER, HARLEM-WEST, INWOOD, MANHATTAN VALLEY, MORNINGSIDE HEIGHTS, SOUTHBRIDGE, UPPER EAST SIDE (96-110), WASHINGTON HEIGHTS LOWER, WASHINGTON HEIGHTS UPPER.					

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		9.10	14.10	21.77	28.21
Income					
Low	\$ 41.45	\$ 377	\$ 584	\$ 903	\$ 1,169
Median	\$ 55.76	\$ 508	\$ 786	\$ 1,214	\$ 1,573
High	\$ 67.41	\$ 614	\$ 950	\$ 1,468	\$ 1,902
RX03 includes neighborhoods: GRAMERCY, GREENWICH VILLAGE-CENTRAL, GREENWICH VILLAGE-WEST.					

Income = Gross Income per sq.ft.

GIM = Gross Income Multiplier

Manhattan – Class 2ABC

**Guidelines for Apartment Buildings with less than 11 units Including Cooperatives and Condominiums
Approximate Market Value by Building Category (BCAT) table**

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
Income		9.07	14.05	21.32	28.01
Low	\$ 32.27	\$ 293	\$ 453	\$ 688	\$ 904
Median	\$ 38.74	\$ 351	\$ 544	\$ 826	\$ 1,085
High	\$ 45.86	\$ 416	\$ 644	\$ 978	\$ 1,284

CX01 includes neighborhoods: ALPHABET CITY, CHELSEA, CIVIC CENTER, CLINTON, EAST VILLAGE, FASHION, FINANCIAL, FLATIRON, GRAMERCY, GREENWICH VILLAGE-CENTRAL, GREENWICH VILLAGE-WEST, JAVITS CENTER, KIPS BAY, LITTLE ITALY, LOWER EAST SIDE, MIDTOWN CBD, MIDTOWN EAST, MIDTOWN WEST, MURRAY HILL, SOHO, SOUTHBRIDGE, TRIBECA, UPPER EAST SIDE (59-79), UPPER EAST SIDE (79-96), UPPER WEST SIDE (59-79), UPPER WEST SIDE (79-96).

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
Income		4.93	8.74	10.27	12.19
Low	\$ 15.96	\$ 79	\$ 139	\$ 164	\$ 195
Median	\$ 19.07	\$ 94	\$ 167	\$ 196	\$ 233
High	\$ 25.20	\$ 124	\$ 220	\$ 259	\$ 307

CX02 includes neighborhoods: CHINATOWN, HARLEM-CENTRAL, HARLEM-EAST, HARLEM-UPPER, HARLEM-WEST, INWOOD, MANHATTAN VALLEY, MORNINGSIDE HEIGHTS, UPPER EAST SIDE (96-110), UPPER WEST SIDE (96-116), WASHINGTON HEIGHTS LOWER, WASHINGTON HEIGHTS UPPER.

Income = Gross Income per sq.ft.
GIM = Gross Income Multiplier

Bronx – Class 2ABC

**Guidelines for Apartment Buildings with less than 11 units Including Cooperatives and Condominiums
Approximate Market Value by Buiding Category (BCAT) table**

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		7.13	9.39	10.43	11.49
Income					
Low	\$ 17.02	\$ 121	\$ 160	\$ 178	\$ 196
Median	\$ 20.22	\$ 144	\$ 190	\$ 211	\$ 232
High	\$ 23.93	\$ 171	\$ 225	\$ 250	\$ 275

RX04 includes neighborhoods: BATHGATE, BAYCHESTER, BEDFORD PARK/NORWOOD, BELMONT, BRONX PARK, BRONXDALE, CASTLE HILL/UNIONPORT, CITY ISLAND, CITY ISLAND-PELHAM STRIP, CO-OP CITY, COUNTRY CLUB, CROTONA PARK, EAST RIVER, EAST TREMONT, FIELDSTON, FORDHAM, HIGHBRIDGE/MORRIS HEIGHTS, HUNTS POINT, KINGSBRIDGE HTS/UNIV HTS, KINGSBRIDGE/JEROME PARK, MELROSE/CONCOURSE, MORRIS PARK/VAN NEST, MORRISANIA/LONGWOOD, MOTT HAVEN/PORT MORRIS, MOUNT HOPE/MOUNT EDEN, PARKCHESTER, PELHAM BAY, PELHAM GARDENS, PELHAM PARKWAY NORTH, PELHAM PARKWAY SOUTH, RIVERDALE, SCHUYLerville/PELHAM BAY, SOUNDVIEW, THROGS NECK, VAN CORTLANDT PARK, WAKEFIELD, WESTCHESTER, WILLIAMSBRIDGE, WOODLAWN.

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		6.77	8.96	9.95	10.95
Income					
Low	\$ 17.15	\$ 116	\$ 154	\$ 171	\$ 188
Median	\$ 20.27	\$ 137	\$ 182	\$ 202	\$ 222
High	\$ 23.97	\$ 162	\$ 215	\$ 238	\$ 262

CX03 includes neighborhoods: BATHGATE, BAYCHESTER, BEDFORD PARK/NORWOOD, BELMONT, BRONX PARK, BRONXDALE, CASTLE HILL/UNIONPORT, CITY ISLAND, CITY ISLAND-PELHAM STRIP, CO-OP CITY, COUNTRY CLUB, CROTONA PARK, EAST RIVER, EAST TREMONT, FIELDSTON, FORDHAM, HIGHBRIDGE/MORRIS HEIGHTS, HUNTS POINT, KINGSBRIDGE HTS/UNIV HTS, KINGSBRIDGE/JEROME PARK, MELROSE/CONCOURSE, MORRIS PARK/VAN NEST, MORRISANIA/LONGWOOD, MOTT HAVEN/PORT MORRIS, MOUNT HOPE/MOUNT EDEN, PARKCHESTER, PELHAM BAY, PELHAM GARDENS, PELHAM PARKWAY NORTH, PELHAM PARKWAY SOUTH, RIVERDALE, SCHUYLerville/PELHAM BAY, SOUNDVIEW, THROGS NECK, VAN CORTLANDT PARK, WAKEFIELD, WESTCHESTER, WILLIAMSBRIDGE, WOODLAWN.

Income = Gross Income per sq.ft.

GIM = Gross Income Multiplier

Brooklyn – Class 2ABC

Guidelines for Apartment Buildings with less than 11 units Including Cooperatives and Condominiums Approximate Market Value by Building Category (BCAT) table

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		6.50	13.42	18.93	21.14
Income					
Low	\$ 31.23	\$ 203	\$ 419	\$ 591	\$ 660
Median	\$ 37.11	\$ 241	\$ 498	\$ 702	\$ 784
High	\$ 42.57	\$ 277	\$ 571	\$ 806	\$ 900

RX05 includes neighborhoods: BOERUM HILL, BROOKLYN HEIGHTS, CARROLL GARDENS, COBBLE HILL, COBBLE HILL-WEST, DOWNTOWN-FULTON MALL, FORT GREENE, PARK SLOPE, WINDSOR TERRACE.

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		9.64	13.14	19.00	21.98
Income					
Low	\$ 22.46	\$ 217	\$ 295	\$ 427	\$ 494
Median	\$ 25.32	\$ 244	\$ 333	\$ 481	\$ 557
High	\$ 29.40	\$ 284	\$ 386	\$ 559	\$ 646

RX07 includes neighborhoods: CLINTON HILL, DOWNTOWN-FULTON FERRY, DOWNTOWN-METROTECH, GOWANUS, GREENPOINT, MANHATTAN BEACH, NAVY YARD, OLD MILL BASIN, PARK SLOPE SOUTH, PROSPECT HEIGHTS, RED HOOK, WILLIAMSBURG-EAST, WILLIAMSBURG-NORTH, WILLIAMSBURG-SOUTH.

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		6.03	10.53	12.94	19.26
Income					
Low	\$ 16.17	\$ 97	\$ 170	\$ 209	\$ 311
Median	\$ 18.59	\$ 112	\$ 196	\$ 241	\$ 358
High	\$ 21.82	\$ 131	\$ 230	\$ 282	\$ 420

RX06 includes neighborhoods: BATH BEACH, BAY RIDGE, BEDFORD STUYVESANT, BENSONHURST, BERGEN BEACH, BOROUGH PARK, BRIGHTON BEACH, BROWNSVILLE, BUSH TERMINAL, BUSHWICK, CANARSIE, CONEY ISLAND, CROWN HEIGHTS, CYPRESS HILLS, DYKER HEIGHTS, EAST NEW YORK, FLATBUSH-CENTRAL, FLATBUSH-EAST, FLATBUSH-LEFFERTS GARDEN, FLATBUSH-NORTH, FLATLANDS, GRAVESEND, KENSINGTON, MADISON, MARINE PARK, MIDWOOD, OCEAN HILL, OCEAN PARKWAY-NORTH, OCEAN PARKWAY-SOUTH, SEAGATE, SHEEPSHEAD BAY, SUNSET PARK, WILLIAMSBURG-CENTRAL, WYCKOFF HEIGHTS.

Income = Gross Income per sq.ft.

GIM = Gross Income Multiplier

Brooklyn – Class 2ABC

Guidelines for Apartment Buildings with less than 11 units Including Cooperatives and Condominiums Approximate Market Value by Building Category (BCAT) table

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		7.89	12.34	17.54	19.98
Income					
Low	\$ 25.31	\$ 200	\$ 312	\$ 444	\$ 506
Median	\$ 32.00	\$ 253	\$ 395	\$ 561	\$ 639
High	\$ 39.77	\$ 314	\$ 491	\$ 697	\$ 794

CX04 includes neighborhoods: BOERUM HILL, BROOKLYN HEIGHTS, CARROLL GARDENS, CLINTON HILL, COBBLE HILL, COBBLE HILL-WEST, DOWNTOWN-FULTON FERRY, DOWNTOWN-FULTON MALL, FORT GREENE, GREENPOINT, MANHATTAN BEACH, OLD MILL BASIN, PARK SLOPE, PARK SLOPE SOUTH, PROSPECT HEIGHTS, WILLIAMSBURG-NORTH, WINDSOR TERRACE.

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		5.33	9.20	11.31	16.69
Income					
Low	\$ 16.39	\$ 87	\$ 151	\$ 185	\$ 274
Median	\$ 19.05	\$ 101	\$ 175	\$ 215	\$ 318
High	\$ 22.61	\$ 120	\$ 208	\$ 256	\$ 378

CX05 includes neighborhoods: BATH BEACH, BAY RIDGE, BEDFORD STUYVESANT, BENSONHURST, BERGEN BEACH, BOROUGH PARK, BRIGHTON BEACH, BROWNSVILLE, BUSH TERMINAL, BUSHWICK, CANARSIE, CONEY ISLAND, CROWN HEIGHTS, CYPRESS HILLS, DOWNTOWN-METROTECH, DYKER HEIGHTS, EAST NEW YORK, FLATBUSH-CENTRAL, FLATBUSH-EAST, FLATBUSH-LEFFERTS GARDEN, FLATBUSH-NORTH, FLATLANDS, GOWANUS, GRAVESEND, KENSINGTON, MADISON, MARINE PARK, MIDWOOD, NAVY YARD, OCEAN HILL, OCEAN PARKWAY-NORTH, OCEAN PARKWAY-SOUTH, RED HOOK, SEAGATE, SHEEPSHEAD BAY, SUNSET PARK, WILLIAMSBURG-CENTRAL, WILLIAMSBURG-EAST, WILLIAMSBURG-SOUTH, WYCKOFF HEIGHTS.

Income = Gross Income per sq.ft.

GIM = Gross Income Multiplier

Queens – Class 2ABC

Guidelines for Apartment Buildings with less than 11 units Including Cooperatives and Condominiums
Approximate Market Value by Buiding Category (BCAT) table

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		6.41	9.31	10.70	14.72
Income					
Low	\$ 19.31	\$ 124	\$ 180	\$ 207	\$ 284
Median	\$ 21.66	\$ 139	\$ 202	\$ 232	\$ 319
High	\$ 24.32	\$ 156	\$ 226	\$ 260	\$ 358

RX08 includes neighborhoods: AIRPORT LA GUARDIA, ASTORIA, BAYSIDE, BEECHHURST, BELLEROSE, BRIARWOOD, CAMBRIA HEIGHTS, CORONA, ELMHURST, FLORAL PARK, FLUSHING MEADOW PARK, FLUSHING-NORTH, FOREST HILLS, HILLCREST, HOWARD BEACH, JACKSON HEIGHTS, JAMAICA, JAMAICA HILLS, LONG ISLAND CITY, MIDDLE VILLAGE, OZONE PARK, QUEENS VILLAGE, REGO PARK, ROSEDALE, SO. JAMAICA-BAISLEY PARK, SOUTH JAMAICA, SOUTH OZONE PARK, SUNNYSIDE, WHITESTONE, WOODSIDE.

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		4.85	8.69	10.02	14.22
Income					
Low	\$ 16.03	\$ 78	\$ 139	\$ 161	\$ 228
Median	\$ 17.88	\$ 87	\$ 155	\$ 179	\$ 254
High	\$ 20.42	\$ 99	\$ 178	\$ 205	\$ 290

RX09 includes neighborhoods: ARVERNE, BELLE HARBOR, COLLEGE POINT, DOUGLSTON, EAST ELMHURST, FAR ROCKAWAY, FLUSHING-SOUTH, GLENDALE, HAMMELS, HOLLIS, HOLLISWOOD, JAMAICA ESTATES, KEW GARDENS, LAURELTON, LITTLE NECK, MASPETH, RICHMOND HILL, RIDGEWOOD, ROCKAWAY PARK, SPRINGFIELD GARDENS, ST. ALBANS, WOODHAVEN.

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		6.54	10.16	11.67	16.25
Income					
Low	\$ 17.66	\$ 115	\$ 179	\$ 206	\$ 287
Median	\$ 20.37	\$ 133	\$ 207	\$ 238	\$ 331
High	\$ 23.25	\$ 152	\$ 236	\$ 271	\$ 378

CX06 includes neighborhoods: AIRPORT LA GUARDIA, ARVERNE, ASTORIA, BAYSIDE, BEECHHURST, BELLE HARBOR, BELLEROSE, BRIARWOOD, CAMBRIA HEIGHTS, COLLEGE POINT, CORONA, DOUGLSTON, EAST ELMHURST, ELMHURST, FAR ROCKAWAY, FLORAL PARK, FLUSHING MEADOW PARK, FLUSHING-NORTH, FLUSHING-SOUTH, FOREST HILLS, GLENDALE, HAMMELS, HILLCREST, HOLLIS, HOLLISWOOD, HOWARD BEACH, JACKSON HEIGHTS, JAMAICA, JAMAICA ESTATES, JAMAICA HILLS, KEW GARDENS, LAURELTON, LITTLE NECK, LONG ISLAND CITY, MASPETH, MIDDLE VILLAGE, OZONE PARK, QUEENS VILLAGE, REGO PARK, RICHMOND HILL, RIDGEWOOD, ROCKAWAY PARK, ROSEDALE, SO. JAMAICA-BAISLEY PARK, SOUTH JAMAICA, SOUTH OZONE PARK, SPRINGFIELD GARDENS, ST. ALBANS, SUNNYSIDE, WHITESTONE, WOODHAVEN, WOODSIDE.

Income = Gross Income per sq.ft.

GIM = Gross Income Multiplier

Staten Island – Class 2ABC

Guidelines for Apartment Buildings with less than 11 units Including Cooperatives and Condominiums Approximate Market Value by Building Category (BCAT) table

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		7.00	9.63	11.46	16.83
Income					
Low	\$ 10.96	\$ 77	\$ 106	\$ 126	\$ 184
Median	\$ 14.89	\$ 104	\$ 143	\$ 171	\$ 251
High	\$ 19.76	\$ 138	\$ 190	\$ 226	\$ 333

RX10 includes neighborhoods: ANNADALE, ARDEN HEIGHTS, ARROCHAR, ARROCHAR-SHORE ACRES, BLOOMFIELD, BULLS HEAD, CASTLETON CORNERS, CLOVE LAKES, CONCORD, CONCORD-FOX HILLS, DONGAN HILLS, DONGAN HILLS-COLONY, DONGAN HILLS-OLD TOWN, ELTINGVILLE, EMERSON HILL, FRESH KILLS, GRANT CITY, GRASMERE, GREAT KILLS, GREAT KILLS-BAY TERRACE, GRYMES HILL, HUGUENOT, LA TOURETTE PARK, LIVINGSTON, MANOR HEIGHTS, MARINERS HARBOR, MIDLAND BEACH, NEW BRIGHTON, NEW BRIGHTON-ST. GEORGE, NEW DORP, NEW DORP-BEACH, NEW DORP-HEIGHTS, NEW SPRINGVILLE, OAKWOOD, OAKWOOD-BEACH, PLEASANT PLAINS, PORT IVORY, PORT RICHMOND, PRINCES BAY, RICHMONDTOWN, RICHMONDTOWN-LIGHTS HILL, ROSEBANK, ROSSVILLE, ROSSVILLE-CHARLESTON, ROSSVILLE-PORT MOBIL, ROSSVILLE-RICHMOND VALLEY, SILVER LAKE, SOUTH BEACH, STAPLETON, STAPLETON-CLIFTON, SUNNYSIDE, TODT HILL, TOMPKINSVILLE, TOTTENVILLE, TRAVIS, WEST NEW BRIGHTON, WESTERLEIGH, WILLOWBROOK, WILLOWBROOK-SEAVIEW, WOODROW.

GIM		10th_Pctl	50th_Pctl	75th_Pctl	90th_Pctl
		5.77	7.93	9.32	14.03
Income					
Low	\$ 11.69	\$ 67	\$ 93	\$ 109	\$ 164
Median	\$ 15.48	\$ 89	\$ 123	\$ 144	\$ 217
High	\$ 20.11	\$ 116	\$ 160	\$ 187	\$ 282

CX07 includes neighborhoods: ANNADALE, ARDEN HEIGHTS, ARROCHAR, ARROCHAR-SHORE ACRES, BLOOMFIELD, BULLS HEAD, CASTLETON CORNERS, CLOVE LAKES, CONCORD, CONCORD-FOX HILLS, DONGAN HILLS, DONGAN HILLS-COLONY, DONGAN HILLS-OLD TOWN, ELTINGVILLE, EMERSON HILL, FRESH KILLS, GRANT CITY, GRASMERE, GREAT KILLS, GREAT KILLS-BAY TERRACE, GRYMES HILL, HUGUENOT, LA TOURETTE PARK, LIVINGSTON, MANOR HEIGHTS, MARINERS HARBOR, MIDLAND BEACH, NEW BRIGHTON, NEW BRIGHTON-ST. GEORGE, NEW DORP, NEW DORP-BEACH, NEW DORP-HEIGHTS, NEW SPRINGVILLE, OAKWOOD, OAKWOOD-BEACH, PLEASANT PLAINS, PORT IVORY, PORT RICHMOND, PRINCES BAY, RICHMONDTOWN, RICHMONDTOWN-LIGHTS HILL, ROSEBANK, ROSSVILLE, ROSSVILLE-CHARLESTON, ROSSVILLE-PORT MOBIL, ROSSVILLE-RICHMOND VALLEY, SILVER LAKE, SOUTH BEACH, STAPLETON, STAPLETON-CLIFTON, SUNNYSIDE, TODT HILL, TOMPKINSVILLE, TOTTENVILLE, TRAVIS, WEST NEW BRIGHTON, WESTERLEIGH, WILLOWBROOK, WILLOWBROOK-SEAVIEW, WOODROW.

Income = Gross Income per sq.ft.

GIM = Gross Income Multiplier

Class 2ABC BCAT Definitions

Apartment Buildings with less than 11 units - Residential Only

BORO	BCAT	NEIGHBOR
Manhattan	RX01	ALPHABET CITY, CHELSEA, CIVIC CENTER, CLINTON, EAST VILLAGE, FASHION, FINANCIAL, FLATIRON, JAVITS CENTER, KIPS BAY, LITTLE ITALY, LOWER EAST SIDE, MIDTOWN CBD, MIDTOWN EAST, MIDTOWN WEST, MURRAY HILL, SOHO, TRIBECA, UPPER EAST SIDE (59-79), UPPER EAST SIDE (79-96), UPPER WEST SIDE (59-79), UPPER WEST SIDE (79-96), UPPER WEST SIDE (96-116)
Manhattan	RX02	CHINATOWN, HARLEM-CENTRAL, HARLEM-EAST, HARLEM-UPPER, HARLEM-WEST, INWOOD, MANHATTAN VALLEY, MORNINGSIDE HEIGHTS, SOUTHBRIDGE, UPPER EAST SIDE (96-110), WASHINGTON HEIGHTS LOWER, WASHINGTON HEIGHTS UPPER
Manhattan	RX03	GRAMERCY, GREENWICH VILLAGE-CENTRAL, GREENWICH VILLAGE-WEST
Bronx	RX04	BATHGATE, BAYCHESTER, BEDFORD PARK/NORWOOD, BELMONT, BRONX PARK, BRONXDALE, CASTLE HILL/UNIONPORT, CITY ISLAND, CITY ISLAND-PELHAM STRIP, CO-OP CITY, COUNTRY CLUB, CROTONA PARK, EAST RIVER, EAST TREMONT, FIELDSTON, FORDHAM, HIGHBRIDGE/MORRIS HEIGHTS, HUNTS POINT, KINGSBRIDGE HTS/UNIV HTS, KINGSBRIDGE/JEROME PARK, MELROSE/CONCOURSE, MORRIS PARK/VAN NEST, MORRISANIA/LONGWOOD, MOTT HAVEN/PORT MORRIS, MOUNT HOPE/MOUNT EDEN, PARKCHESTER, PELHAM BAY, PELHAM GARDENS, PELHAM PARKWAY NORTH, PELHAM PARKWAY SOUTH, RIVERDALE, SCHUYLerville/PELHAM BAY, SOUNDVIEW, THROGS NECK, VAN CORTLANDT PARK, WAKEFIELD, WESTCHESTER, WILLIAMSBRIDGE,
Brooklyn	RX05	BOERUM HILL, BROOKLYN HEIGHTS, CARROLL GARDENS, COBBLE HILL, COBBLE HILL-WEST, DOWNTOWN-FULTON MALL, FORT GREENE, PARK SLOPE, WINDSOR TERRACE
Brooklyn	RX06	BATH BEACH, BAY RIDGE, BEDFORD STUYVESANT, BENSONHURST, BERGEN BEACH, BOROUGH PARK, BRIGHTON BEACH, BROWNSVILLE, BUSH TERMINAL, BUSHWICK, CANARSIE, CONEY ISLAND, CROWN HEIGHTS, CYPRESS HILLS, DYKER HEIGHTS, EAST NEW YORK, FLATBUSH-CENTRAL, FLATBUSH-EAST, FLATBUSH-LEFFERTS GARDEN, FLATBUSH-NORTH, FLATLANDS, GRAVESEND, KENSINGTON, MADISON, MARINE PARK, MIDWOOD, OCEAN HILL, OCEAN PARKWAY-NORTH, OCEAN PARKWAY-SOUTH, SEAGATE, SHEEPSHEAD BAY, SUNSET PARK, WILLIAMSBURG-CENTRAL, WYCKOFF HEIGHTS
Brooklyn	RX07	CLINTON HILL, DOWNTOWN-FULTON FERRY, DOWNTOWN-METROTECH, GOWANUS, GREENPOINT, MANHATTAN BEACH, NAVY YARD, OLD MILL BASIN, PARK SLOPE SOUTH, PROSPECT HEIGHTS, RED HOOK, WILLIAMSBURG-EAST, WILLIAMSBURG-NORTH, WILLIAMSBURG-SOUTH
Queens	RX08	AIRPORT LA GUARDIA, ASTORIA, BAYSIDE, BEECHURST, BELLEROSE, BRIARWOOD, CAMBRIA HEIGHTS, CORONA, ELMHURST, FLORAL PARK, FLUSHING MEADOW PARK, FLUSHING-NORTH, FOREST HILLS, HILLCREST, HOWARD BEACH, JACKSON HEIGHTS, JAMAICA, JAMAICA HILLS, LONG ISLAND CITY, MIDDLE VILLAGE, OZONE PARK, QUEENS VILLAGE, REGO PARK, ROSEDALE, SO. JAMAICA-BAISLEY PARK, SOUTH JAMAICA, SOUTH OZONE PARK, SUNNYSIDE,
Queens	RX09	ARVERNE, BELLE HARBOR, COLLEGE POINT, DOUGLSTON, EAST ELMHURST, FAR ROCKAWAY, FLUSHING-SOUTH, GLENDALE, HAMMELS, HOLLIS, HOLLISWOOD, JAMAICA ESTATES, KEW GARDENS, LAURELTON, LITTLE NECK, MASPETH, RICHMOND HILL, RIDGEWOOD, ROCKAWAY PARK, SPRINGFIELD GARDENS, ST. ALBANS, WOODHAVEN
Staten Island	RX10	ANNADALE, ARDEN HEIGHTS, ARROCHAR, ARROCHAR-SHORE ACRES, BLOOMFIELD, BULLS HEAD, CASTLETON CORNERS, CLOVE LAKES, CONCORD, CONCORD-FOX HILLS, DONGAN HILLS, DONGAN HILLS-COLONY, DONGAN HILLS-OLD TOWN, ELTINGVILLE, EMERSON HILL, FRESH KILLS, GRANT CITY, GRASMERE, GREAT KILLS, GREAT KILLS-BAY TERRACE, GRYMES HILL, HUGUENOT, LA TOURETTE PARK, LIVINGSTON, MANOR HEIGHTS, MARINERS HARBOR, MIDLAND BEACH, NEW BRIGHTON, NEW BRIGHTON-ST. GEORGE, NEW DORP, NEW DORP-BEACH, NEW DORP-HEIGHTS, NEW SPRINGVILLE, OAKWOOD, OAKWOOD-BEACH, PLEASANT PLAINS, PORT IVORY, PORT RICHMOND, PRINCES BAY, RICHMONDTOWN, RICHMONDTOWN-LIGHTS HILL, ROSEBANK, ROSSVILLE, ROSSVILLE-CHARLESTON, ROSSVILLE-PORT MOBIL, ROSSVILLE-RICHMOND VALLEY, SILVER LAKE, SOUTH BEACH, STAPLETON, STAPLETON-CLIFTON, SUNNYSIDE, TODT HILL, TOMPKINSVILLE, TOTTEVILLE, TRAVIS, WEST NEW BRIGHTON, WESTERLEIGH, WILLOWBROOK, WILLOWBROOK-SEAVIEW, WOODROW

Class 2ABC BCAT Definitions

Apartment Buildings with less than 11 units - Mixed Use

BORO	BCAT	NEIGHBOR
Manhattan	CX01	ALPHABET CITY, CHELSEA, CIVIC CENTER, CLINTON, EAST VILLAGE, FASHION, FINANCIAL, FLATIRON, GRAMERCY, GREENWICH VILLAGE-CENTRAL, GREENWICH VILLAGE-WEST, JAVITS CENTER, KIPS BAY, LITTLE ITALY, LOWER EAST SIDE, MIDTOWN CBD, MIDTOWN EAST, MIDTOWN WEST, MURRAY HILL, SOHO, SOUTHBRIDGE, TRIBECA, UPPER EAST SIDE (59-79), UPPER EAST SIDE (79-96), UPPER WEST SIDE (59-79), UPPER WEST SIDE (79-96)
Manhattan	CX02	CHINATOWN, HARLEM-CENTRAL, HARLEM-EAST, HARLEM-UPPER, HARLEM-WEST, INWOOD, MANHATTAN VALLEY, MORNINGSIDE HEIGHTS, UPPER EAST SIDE (96-110), UPPER WEST SIDE (96-116), WASHINGTON HEIGHTS LOWER, WASHINGTON HEIGHTS UPPER
Bronx	CX03	BATHGATE, BAYCHESTER, BEDFORD PARK/NORWOOD, BELMONT, BRONX PARK, BRONXDALE, CASTLE HILL/UNIONPORT, CITY ISLAND, CITY ISLAND-PELHAM STRIP, CO-OP CITY, COUNTRY CLUB, CROTONA PARK, EAST RIVER, EAST TREMONT, FIELDSTON, FORDHAM, HIGHBRIDGE/MORRIS HEIGHTS, HUNTS POINT, KINGSBRIDGE HTS/UNIV HTS, KINGSBRIDGE/JEROME PARK, MELROSE/CONCOURSE, MORRIS PARK/VAN NEST, MORRISANIA/LONGWOOD, MOTT HAVEN/PORT MORRIS, MOUNT HOPE/MOUNT EDEN, PARKCHESTER, PELHAM BAY, PELHAM GARDENS, PELHAM PARKWAY NORTH, PELHAM PARKWAY SOUTH, RIVERDALE, SCHUYLerville/PELHAM BAY, SOUNDVIEW, THROGS NECK, VAN CORTLANDT PARK, WAKEFIELD, WESTCHESTER, WILLIAMSBRIDGE,
Brooklyn	CX04	BOERUM HILL, BROOKLYN HEIGHTS, CARROLL GARDENS, CLINTON HILL, COBBLE HILL, COBBLE HILL-WEST, DOWNTOWN-FULTON FERRY, DOWNTOWN-FULTON MALL, FORT GREENE, GREENPOINT, MANHATTAN BEACH, OLD MILL BASIN, PARK SLOPE, PARK SLOPE SOUTH, PROSPECT HEIGHTS, WILLIAMSBURG-NORTH, WINDSOR TERRACE
Brooklyn	CX05	BATH BEACH, BAY RIDGE, BEDFORD STUYVESANT, BENSONHURST, BERGEN BEACH, BOROUGH PARK, BRIGHTON BEACH, BROWNSVILLE, BUSH TERMINAL, BUSHWICK, CANARSIE, CONEY ISLAND, CROWN HEIGHTS, CYPRESS HILLS, DOWNTOWN-METROTECH, DYKER HEIGHTS, EAST NEW YORK, FLATBUSH-CENTRAL, FLATBUSH-EAST, FLATBUSH-LEFFERTS GARDEN, FLATBUSH-NORTH, FLATLANDS, GOWANUS, GRAVESEND, KENSINGTON, MADISON, MARINE PARK, MIDWOOD, NAVY YARD, OCEAN HILL, OCEAN PARKWAY-NORTH, OCEAN PARKWAY-SOUTH, RED HOOK, SEAGATE, SHEEPSHEAD BAY, SUNSET PARK, WILLIAMSBURG-CENTRAL, WILLIAMSBURG-EAST, WILLIAMSBURG-SOUTH, WYCKOFF HEIGHTS
Queens	CX06	AIRPORT LA GUARDIA, ARVERNE, ASTORIA, BAYSIDE, BEECHHURST, BELLE HARBOR, BELLEROSE, BRIARWOOD, CAMBRIA HEIGHTS, COLLEGE POINT, CORONA, DOUGLSTON, EAST ELMHURST, ELMHURST, FAR ROCKAWAY, FLORAL PARK, FLUSHING MEADOW PARK, FLUSHING-NORTH, FLUSHING-SOUTH, FOREST HILLS, GLENDALE, HAMMELS, HILLCREST, HOLLIS, HOLLISWOOD, HOWARD BEACH, JACKSON HEIGHTS, JAMAICA, JAMAICA ESTATES, JAMAICA HILLS, KEW GARDENS, LAURELTON, LITTLE NECK, LONG ISLAND CITY, MASPETH, MIDDLE VILLAGE, OZONE PARK, QUEENS VILLAGE, REGO PARK, RICHMOND HILL, RIDGEWOOD, ROCKAWAY PARK, ROSEDALE, SO. JAMAICA-BAISLEY PARK, SOUTH JAMAICA, SOUTH OZONE PARK, SPRINGFIELD GARDENS, ST. ALBANS, SUNNYSIDE, WHITESTONE, WOODHAVEN, WOODSIDE
Staten Island	CX07	ANNADALE, ARDEN HEIGHTS, ARROCHAR, ARROCHAR-SHORE ACRES, BLOOMFIELD, BULLS HEAD, CASTLETON CORNERS, CLOVE LAKES, CONCORD, CONCORD-FOX HILLS, DONGAN HILLS, DONGAN HILLS-COLONY, DONGAN HILLS-OLD TOWN, ELTINGVILLE, EMERSON HILL, FRESH KILLS, GRANT CITY, GRASMERE, GREAT KILLS, GREAT KILLS-BAY TERRACE, GRYMES HILL, HUGUENOT, LA TOURETTE PARK, LIVINGSTON, MANOR HEIGHTS, MARINERS HARBOR, MIDLAND BEACH, NEW BRIGHTON, NEW BRIGHTON-ST. GEORGE, NEW DORP, NEW DORP-BEACH, NEW DORP-HEIGHTS, NEW SPRINGVILLE, OAKWOOD, OAKWOOD-BEACH, PLEASANT PLAINS, PORT IVORY, PORT RICHMOND, PRINCES BAY, RICHMONDTOWN, RICHMONDTOWN-LIGHTS HILL, ROSEBANK, ROSSVILLE, ROSSVILLE-CHARLESTON, ROSSVILLE-PORT MOBIL, ROSSVILLE-RICHMOND VALLEY, SILVER LAKE, SOUTH BEACH, STAPLETON, STAPLETON-CLIFTON, SUNNYSIDE, TODT HILL, TOMPKINSVILLE, TOTTEVILLE, TRAVIS, WEST NEW BRIGHTON, WESTERLEIGH, WILLOWBROOK, WILLOWBROOK-SEAVIEW, WOODROW