



# PROPERTY REFUND REQUEST

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

**INSTRUCTIONS:** Please read the instructions 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 the applicable choice(s)):  Refund  Apply Credit to Another Property  Missing/Misapplied Payment
6. If you checked Refund in # 5, complete 6a, 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: \_\_\_\_\_

## SECTION II - FILER INFORMATION

1. Filer's Name: \_\_\_\_\_ PRINT FIRST NAME \_\_\_\_\_ PRINT LAST NAME
2. Firm Name (if applicable): \_\_\_\_\_ Email
3. Telephone Number: (\_\_\_\_) \_\_\_\_\_ Extension: \_\_\_\_\_ 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: \_\_\_\_\_ PRINT FIRST NAME \_\_\_\_\_ PRINT LAST NAME \_\_\_\_\_ Loan Number: \_\_\_\_\_
  - 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 \_\_\_\_\_ / \_\_\_\_\_
  - 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 relation 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 there is a 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 Finance Business Center. Please provide receipt number \_\_\_\_\_ or attach a copy of receipt.

Check mailed. Please attach a copy of the front and back of the cancelled check or provide the identification number on the back of your cancelled check. This number begins with the letter F followed by 10 digits and can usually be found on the corner of the back of the cancelled check.

Please list that number here: **F** \_\_\_\_\_

Credit/Debit Card. Indicate Transaction Confirmation Number or Receipt Number: \_\_\_\_\_

Payment made by mortgage company or bank. Please attach a copy of the front and back of the cancelled check or proof of Fedwire payments. For payments made for multiple properties, you must also provide a disbursement sheet showing how payment was 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 where the money should be transferred (see #3 in the instructions for more information), and the period to which the money should be applied below.

Borough \_\_\_\_\_ Block \_\_\_\_\_ Lot \_\_\_\_\_

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

Section V continues on Page 3.



**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 where the money should be transferred (see #3 in the instructions for more information), and the period to which the money should be applied below.

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 a tax or charge upon which this request is based. I certify that all statements made and information provided, to the best of my knowledge, is true and correct. 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 on 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 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 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, Finance would automatically apply credits towards 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 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) programs. In most of these cases, refunds are generally made payable to the property owner or the entity who paid the taxes during the periods in which the credits occurred.

By law, you must apply for a refund or credit transfer for an overpayment within six years of the credit date. Funds not requested within six years are generally written off.
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

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

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:** 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 Finance's website at [nyc.gov/finance](http://nyc.gov/finance). (However, filers in #4 who must provide documentation as outlined above should file a hardcopy form.)
6. If you have any questions regarding property refunds or this form, please email us at:

**[refundsandadjustments@finance.nyc.gov](mailto:refundsandadjustments@finance.nyc.gov).**

Mail your completed Property Refund Request Application along with any required documentation to:

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

