



FINANCE
NEW • YORK
THE CITY OF NEW YORK
DEPARTMENT OF FINANCE

FORM REF-583

**APPLICATION TO CLAIM A REFUND
OR TRANSFER CREDIT BASED ON OVERPAYMENT
OF REAL ESTATE TAXES, WATER CHARGES,
SEWER RENTS, OR IMPROVEMENT ASSESSMENTS**

PLEASE READ THIS BEFORE COMPLETING THIS APPLICATION:

USE THIS FORM to apply for a refund or to transfer a valid credit **ONLY** in one of the following circumstances:

- If you believe that you have overpaid real estate taxes, water charges, sewer rents, or improvement assessments;
- If you paid the correct amount of a tax or charge and another party also paid the same tax or charge;
- If you mistakenly paid a tax or charge on a property in which you have no interest; or
- If you paid a tax or charge that was later cancelled.

DO NOT USE THIS FORM to apply for a refund or to transfer a credit that has resulted from a reduction in the assessed valuation of a property.

For that type of refund or credit transfer, you must use FORM REF-400.

**NYC Department of Finance
Refunds and Adjustments Unit
25 Elm Place, 4th Floor
Brooklyn, NY 11201**

www.nyc.gov/finance



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Dear Taxpayer or Taxpayer's Representative,

This packet was designed to help you obtain a refund or transfer of a real estate tax credit for yourself or your client.

Please be sure to submit all the required information and all required documentation, signatures, and notarizations, so we can process your claim as quickly as possible.

You may use this application to request any ONE of the following options:

1. A refund, by check;
2. A transfer of the refund money to liquidate one or more charges on the same property;
3. A transfer of the refund money to liquidate one or more charges on another property in which you (or your client) have/has an interest; OR
4. A partial refund, by check, and the balance transferred as in #2 and #3 above.

PLEASE READ THE INSTRUCTIONS CAREFULLY as you complete this application. If you have questions, please call Customer Assistance at 718-935-9500.



REF-583

APPLICATION TO CLAIM A REFUND OR TRANSFER CREDIT BASED ON OVERPAYMENT OF REAL ESTATE TAXES, WATER CHARGES, SEWER RENTS OR IMPROVEMENT ASSESSMENTS

FOR OFFICIAL USE ONLY	CLAIM NUMBER ▼	<input type="checkbox"/> REAL ESTATE TAX ONLY	<input type="checkbox"/> REFUND ONLY
	DESCRIPTION ▼	<input type="checkbox"/> IMPROVEMENT ASSESSMENTS	<input type="checkbox"/> TRANSFER ONLY
		<input type="checkbox"/> WATER/SEWER RENT CHARGE ONLY	<input type="checkbox"/> TRANSFER PORTION AND REFUND BALANCE

TYPE OR PRINT ALL INFORMATION

1 **A. INDICATE THE BOROUGH, BLOCK AND LOT ON WHICH PAYMENT WAS MADE**

BOROUGH _____ BLOCK _____ LOT _____

NAME OF OWNER

B. APPLICANT'S INTEREST IN THE PROPERTY LISTED ABOVE
(CHECK (✓) THE APPROPRIATE BOX)

OWNER TENANT MORTGAGEE MANAGING AGENT

NONE OTHER (specify) _____

2 Applicant's name _____

c/o Attorney or representative, if applicable _____

Mailing Address (number and street) _____

City and State _____ Zip Code _____

OWNER'S EMPLOYER IDENTIFICATION NUMBER (IF CORPORATION OR PARTNERSHIP) _____

OWNER'S SOCIAL SECURITY NUMBER (IF OWNER IS INDIVIDUAL) _____

3 **APPLICANT IS REQUESTING A REFUND OR TRANSFER FOR:**
(CHECK (✓) THE APPROPRIATE BOX)

REAL ESTATE TAX WATER AND/OR SEWER RENT CHARGE EMERGENCY REPAIR CHARGE FIRE DEPARTMENT CHARGE

DEPARTMENT OF BUILDINGS CHARGE DEPARTMENT OF HEALTH CHARGE SIDEWALK REPAIR CHARGE OTHER _____

4 **A.** Specify the total amount of overpayment \$ _____

B. Specify the amount to be transferred..... \$ _____

C. Specify the amount to be refunded \$ _____

INDICATE THE BOROUGH, BLOCK AND LOT THAT THE CREDIT (OR PORTION THEREOF) IS TO BE TRANSFERRED TO ▼ **INDICATE THE CHARGE(S)/PERIOD(S) ▼**

BOROUGH ▼ _____ BLOCK ▼ _____ LOT ▼ _____

5 **REASON FOR REFUND OR TRANSFER OF CREDIT:**
(CHECK THE APPROPRIATE BOX)

OVERPAYMENT CANCELLATION OF PREVIOUSLY PAID CHARGE

PAYMENT ON WRONG PROPERTY OTHER (specify): _____

6 WERE THE PAYMENTS MADE THROUGH A MORTGAGE ESCROW ACCOUNT? YES NO

IF "YES", PLEASE GIVE THE NAME OF THE BANK OR MORTGAGE COMPANY AND MORTGAGE NUMBER ▼

Name: _____ Number: _____

ATTACH COPIES OF THE CANCELLED CHECKS AND RECEIPTED BILLS SHOWING PAYMENT OF THE TAXES OR CHARGES TO BE REFUNDED OR TRANSFERRED. FAILURE TO SUBMIT THE REQUESTED MATERIALS WILL INVALIDATE THE APPLICATION. IF THE APPLICANT IS NOT THE PAYER, THE PAYER MUST COMPLETE THE CONSENT FORM ON PAGE 2.

FOR OFFICIAL USE ONLY	REFUND OR TRANSFER TO :		
	REAL ESTATE TAX	WATER/SEWER RENT CHARGE	IMPROVEMENT ASSESSMENT
Total amount of overpayment ...	_____	_____	_____
Total amount of transfer	_____	_____	_____
Total amount of refund	_____	_____	_____

FILE THIS FORM WITH:
NYC DEP.T OF FINANCE
25 ELM PLACE, 4TH FLOOR
BROOKLYN, NY 11201

EXAMINER ▼	APPROVED BY ▼
PRINT NAME: _____	PRINT NAME: _____
SIGNATURE: _____	SIGNATURE: _____
DATE: _____	DATE: _____

INSTRUCTIONS FOR CONSENT OF PAYOR

NOTE: Complete the section below if you made none or only some of the payments to be refunded.

- Line 1.** Enter the full name of the payer, the individual or entity whose name appears on the check and who made the payment to be refunded. If the payer is a partnership or corporation, enter the full name of the entity.
- Line 2.** If the payer is a partnership or corporation, enter the name and telephone number of the partner or officer signing this consent. If the payer is represented by an attorney, trust or other entity, enter the name of the individual signing this consent and attach a Power of Attorney, court order or other documentation of the representative's capacity.
- Line 3.** Sign. If the payer is not an individual, the person whose name appears on line 2 must sign this form.
- Line 4.** Enter the full address of the party signing this form.
- Line 5.** Have this form notarized and dated.

CONSENT

If a taxpayer is requesting a refund in which the overpayment was made by a bank or other lending institution, then, a signed consent is required by both the taxpayer and the bank/lending institution.

1. Name of payer ▼

2. Name of partner, corporate officer or legal representative of the payor, if applicable ▼

Telephone number ▼

I am the payer, or an officer, partner or legal representative of the payer, of a tax or charge upon which this claim is based. I have read this claim for refund or transfer of credit and acknowledge that, to the best of my knowledge, it is true and correct. If the City of New York verifies that an overpayment exists for this claim, I consent that the refund be paid to the applicant, and I release the City of New York from any claims arising from this refund.

3. Signature of payer (see instructions) ▼

AFFIDAVIT

5. Sworn to and subscribed to before me on this _____ day of _____ 20 _____

State of _____

County of _____

4. Address ▼

Signature of Notary ▲

Stamp or Seal ▲

CONSENT

If a taxpayer is requesting a refund in which the overpayment was made by a bank or other lending institution, then, a signed consent is required by both the taxpayer and the bank/lending institution.

1. Name of payer ▼

2. Name of partner, corporate officer or legal representative of the payee, if applicable ▼

Telephone number ▼

I am the payer, or an officer, partner or legal representative of the payer, of a tax or charge upon which this claim is based. I have read this claim for refund or transfer of credit and acknowledge that, to the best of my knowledge, it is true and correct. If the City of New York verifies that an overpayment exists for this claim, I consent that the refund be paid to the applicant, and I release the City of New York from any claims arising from this refund.

3. Signature of payer (see instructions) ▼

AFFIDAVIT

5. Sworn to and subscribed to before me on this _____ day of _____ 20 _____

State of _____

County of _____

4. Address ▼

Signature of Notary ▲

Stamp or Seal ▲

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Signature of **Applicant**

Date

Title (If Corporate Officer)

Phone Number

8

Signature of **Agent**

Date

Title (If Corporate Officer)

Phone Number

Instructions for Form REF-583

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REQUIREMENTS FOR ALL APPLICANTS

To be eligible for a refund or transfer of credit, you must show *either* of the following:

- That you paid the taxes or charges to be refunded, OR
- That another party paid the taxes or charges and that the party consents that the refund be made to you.

If you paid by check, you must submit a copy of the cancelled check showing who made the payment.

If you paid in cash, you must submit the original receipt you received at the time of payment. This shows the receipt number, the borough, block and lot, the account type, the due date of the tax that was paid, and the payment date.

If you, personally, did not pay the taxes or charges, the City cannot give you the refund or transfer of credit unless you produce a written, notarized consent form from the party who actually made the payment. Page 2 of this application has been provided for this purpose.

Finally, please note: If you wish to request a refund or transfer of credit for more than one property, you must file a separate Form REF-583 for each property.

SPECIFIC INSTRUCTIONS

LINE 1 - DESCRIPTION OF PROPERTY

Enter the borough, block and lot credited with the payment upon which this claim is based.

Enter the property owner's full name. If the property owner is a partnership or a corporation, enter the full name of the entity.

Check the box which indicates your interest in the property. If you have no interest in the property (which would mean that your payment was credited to the wrong property), check NONE.

LINE 2 - APPLICANT INFORMATION

Enter the applicant's full name. If the applicant is a partnership or corporation, enter the full name of the entity.

Enter the name of the applicant's attorney or representative, if applicable. If the attorney for this refund claim is different from the attorney of record for the action upon which this claim is based, a letter of authorization from the original attorney must be submitted.

Enter the mailing address. Correspondence and refund checks will be mailed to this address. If the applicant is represented by an attorney and wishes these items to be mailed to that attorney, enter the attorney's address.

If the property owner is a partnership or a corporation, enter the owner's Employer Identification Number. If the property owner is an individual, enter the owner's Social Security Number.

LINE 3 - TYPE OF REFUND OR TRANSFER

Check the appropriate box for the type of refund or transfer of credit that you are requesting.

LINES 4A - 4C - AMOUNT OF OVERPAYMENT

LINE 4A

Enter the total amount of the overpayment, including both the amount to be transferred and the amount to be refunded by check.

LINE 4B

Enter the amount of the overpayment to be refunded.

LINE 4C

Enter the amount you wish transferred and indicate the borough, block and lot that the credit is to be transferred to. You may request that your credit be transferred to an unpaid charge on the same property or to an unpaid charge on another property in which you have an interest. Specify the type of charge(s) and the period(s). If you do not specify a particular charge to which you would like the credit applied, we will apply it to the oldest lien on the property you have indicated.

LINE 5 - REASON FOR REFUND OR TRANSFER

Check the appropriate box for the reason you are claiming a refund or transfer of credit.

LINE 6 - ESCROW ACCOUNTS

Check the box which indicates if your payments were made through an escrow account. If the answer is "YES", write the name of the bank or mortgage company and mortgage number in the space provided.

SIGNATURE (on page 2)

Sign and date the form. If the applicant is a corporation, an officer must sign. If the applicant is a partnership, a partner must sign.

NOTE

If the payments upon which your claim is based were made by check, attach photocopies of the front and back of each cancelled check (and copies of receipted bills, if available). If payments were made in cash, original receipted bills must be attached.

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