

OFFICE OF THE CITY REGISTER
SCHEDULE OF PROPERTY
RECORDING FEES AND TAXES

GUIDE CHECKLIST FOR
DOCUMENT RECORDING

GUIDE FOR FILING PERSONAL
PROPERTY DOCUMENTS

(SEPTEMBER, 1999)



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

RUDOLPH W. GIULIANI
MAYOR

ANDREW S. ERISTOFF
FINANCE COMMISSIONER

JOY A. BOBROW
CITY REGISTER



Dear New Yorker:

This free guide has been designed to help you identify the fees and taxes associated with recording certain property instruments, and to provide you with some general guidance in recording documents with the City Register.

The City Register is responsible for maintaining, and making accessible the official record of such real property documents as deeds, mortgages, and satisfactions of mortgages, and personal property documents that include Uniform Commercial Code (UCC) Financing statements and Notices of Federal Tax Liens presented to the agency for recording or filing. The City Register also maintains the official index to these records, and collects the fees and taxes associated with the recording or filing of these documents.

Records maintained by the City Register are available for public inspection, Monday through Friday, from 9 a.m. to 4 p.m. You may use our on-site public access computers to look up and obtain printouts of the index to the UCC/Federal Tax Liens, or mortgage and deed records at no cost. You may also use our equipment to make uncertified copies of our documents for a nominal 25 cents per page fee. Documents can be recorded at each borough office of the City Register, and with the Richmond County Clerk, during the same days and hours. Instruments must be recorded in the borough office where the property that is the subject of the transaction is located.

All fees and taxes are due at the time service is requested or when the document is recorded. Checks for Recording Fees, Filing Fees, Mortgage Tax, NYS Stamp Tax, and NYC Real Property Transfer Tax should be made payable to NYC Department of Finance. Checks for the NYS Real Property Gains Tax for transactions occurring before June 15, 1996, must be made payable to the NYS Department of Taxation and Finance. The City Register reserves the right to require payment by certified check.

We hope that you find this free publication helpful and informative.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Andrew S. Eristoff".

Andrew S. Eristoff
Finance Commissioner

A handwritten signature in black ink, appearing to read "Joy A. Bobrow".

Joy A. Bobrow
City Register

TABLE OF CONTENTS

Schedule of Property Recording Fees and Taxes.....	1
Real Property Fees	1
Bad Check Fees	3
Uniform Commercial Code Fees	3
Taxes	4
Land Title Registration (Torrens System) Fees	6
Special Service Fees	7
Miscellaneous Fees	7
Guide Checklist for Document Recording	8
General Requirements for Recording Any Document .	8
Real Property Deed	10
Mortgage	13
Assignment of Mortgage	14
Correction Mortgage	14
Correction Deed	15
Satisfaction of Mortgage	15
Memorandum of Lease	16
Consolidation and Extension Agreement	17
Guide for Filing Personal Property Documents	18
Offices of the City Register and the Richmond County Clerk	20

SCHEDULE OF PROPERTY RECORDING FEES AND TAXES

REAL PROPERTY FEES

I. Recording Instruments:

- \$12.00 plus \$5.00 per page or part thereof (\$22.00 minimum plus \$5.00 surcharge*).
- Where the page exceeds 9" X 14" and the page is set up in double columns - \$24.00 (plus \$5.00 surcharge*). Plus \$10.00 per page or part thereof.
- Where the point size is less than 8 points (ordinary newsprint) - \$24.00 (plus \$5.00 surcharge*) plus \$10.00 per page or part thereof.
- Additional blocks - \$2.00 for each block in excess of one.
- Additional lots - \$3.00 for each lot in excess of one.

Note: Effective January 4, 1999, all documents submitted for recording must be accompanied by a Recording and Endorsement page which serves as the last page of every recorded document. The statutory \$5.00 per page recording fee is charged and added to the total cost of recording the document.

2. Assignments of Mortgage:

- \$12.00 plus \$5.00 per page or part thereof (\$22.00 minimum plus \$5.00 surcharge*).
- An additional \$3.00 is charged for every mortgage recited in an Assignment of Mortgage in excess of one.

3. Satisfactions of Mortgage:

- \$12.00 plus \$5.00 per page or part thereof (\$22.00 minimum plus \$5.00 surcharge*). However, if the satisfaction involves a consolidated mortgage, the total recording charge must be multiplied by the number of mortgages included in the consolidated mortgage. (A spreader agreement is treated as a separate mortgage.)

4. Mortgage Tax Affidavit:

- Claiming credit against partial exemption or full exemption from the Mortgage Tax - \$8.00.

5. Real Property Transfer Tax Filing Fee:

- \$25.00 per form

6. New York State Transfer Gains Tax (for transactions occurring before June 15, 1996):

- Gains tax affidavit (Schedule B of TP-584 dated 6/89) - \$1.00.
- Tentative assessment and return (TP-582) - \$1.00 per page.
- Supplemental returns (TP-583 and TP-584.2) - \$1.00 per page.

** Effective July 31, 1989, a \$5.00 temporary surcharge was imposed on the recording of every document.*

For information regarding the New York State Real Property Transfer Gains Tax and the New York State Real Estate Transfer Tax, contact the New York State Department of Taxation and Finance at 1-800-225-5829.

II. BAD CHECK FEE

A fee of \$15.00 will be imposed for processing checks in payment of any tax, recording fee or other charge which are returned unpaid by a bank for any reason other than verified bank error.

III. UNIFORM COMMERCIAL CODE FEES

Document to be filed	On Standard * Form	Other Form
1. Original financing statement (UCC-1)	\$7.00	\$12.00
2. Indexing against real property		
● first block and lot	2.00	2.00
● each additional lot	3.00	3.00
3. Fixture filings, first block and lot	2.50	2.50
● each additional block	2.00	2.00
● each additional lot	3.00	3.00
4. Continuation, Release, Assignment or Amendment (UCC-3)	7.00	12.00
5. Terminations (UCC-3)	7.00	12.00
6. Personal property search (UCC-11)	7.00	7.00
7. Copies of statements found in search, per page	1.50	1.50
8. Stamping a copy of a UCC filing (attachment only) when copy is furnished by the filer.....	-	(per page) 1.50
9. Attachments.....	5.00	-

* One page UCC document

IV. TAXES

1. Mortgage Recording Tax

- For real property securing a principal debt or obligation of less than \$500,000, the tax rate is \$2.00 for each \$100.00 or major fraction thereof of principal amount secured.* Where property covered is a one- or two-family residence or dwelling (and mortgage so recites), the tax rate is \$1.75 for each \$100.00 on the first \$10,000 of principal debt.
- Where the real property is a one-, two, or three-family house or individual residential condominium unit securing a principal debt or obligation of \$500,000 or more, the tax rate is \$2.125 for each \$100.00 or major fraction thereof of principal amount secured. * Where the property covered is a one- or two-family residence or dwelling (and mortgage so recites), the tax rate is \$1.875 for each \$100.00 on the first \$10,000 of principal debt.
- For other real property, the tax rate is \$2.75 for each \$100.00 or major fraction thereof of principal amount secured.*

* If an exemption is claimed, the appropriate tax affidavit must be filed in duplicate original.

2. New York State Real Estate Transfer Tax (State Stamp Tax)

- The tax rate is \$2.00 for each \$500.00 or any fraction thereof of consideration paid if said consideration is in excess of \$500.00.
- A Real Estate Transfer Tax Return (TP-584) is required to be filed.
- When there is a transfer of an individual cooperative unit, the TP-584 is required to be filed directly with the New York State Department of Taxation and Finance. Refer to Form TP-584 for the address.

- An additional transfer tax of 1% of the consideration is imposed on each conveyance of residential real property or interest therein where the consideration for the entire conveyance is \$1 million or more. Residential real property includes any premises that are or may be used in whole or in part as a personal residence, and includes a one-, two-, or three-family house and an individual condominium or cooperative unit. This additional tax is paid by the grantee. However, if the grantee is exempt it shall be paid by the grantor.

3. New York City Real Property Transfer Tax

- Transfers on or after August 1, 1989, of a one-, two-, or three-family house, individual residential condominium or individual cooperative apartment are taxed at the rate of 1.425%, where the consideration is greater than \$500,000 and at a rate of 1% where the consideration is \$500,000 or less.
- Transfers on or after August 1, 1989, involving all other properties are taxed at the rate of 1.425% where the consideration is \$500,000 or less and at the rate of 2.625% if the consideration is greater than \$500,000.
- The tax is applicable to any conveyances or transfers of real property or interest therein where the real property is located in New York City (unless a specific exemption is applicable), regardless of where transactions, negotiations, transfer of deeds or other actions with regard to the transfer or conveyance take place.
- Whenever a New York City Real Property Transfer Tax (RPTT) return is filed, with respect to the conveyance of a one- or two-family dwelling, or a condominium unit or a cooperative apartment in a one- or two-family dwelling, the Administrative Code requires that the RPTT return be accompanied by an affidavit concerning Smoke Detector devices.

- A tax return (Form NYC-RPT) must be filed with every conveyance. A filing fee of \$25.00 per form is imposed. Checks should be made payable to the **NYC Department of Finance**. The City Register is authorized to reject a return which states that there was no consideration for the deed unless there is attached to such form a statement setting forth the grounds upon which it is claimed that there was no consideration.
- In the case of transfers of controlling economic interests in real property or transfers of interests in entities formed for cooperative ownership of real property, returns must be filed, with the applicable filing fee, within 30 days of the transfer with the:

NYC Department of Finance
Real Property Transfer Tax Group
345 Adams Street, 5th Floor
Brooklyn, NY 11201

**V. LAND TITLE REGISTRATION
(TORRENS SYSTEM) FEES**

Effective January 1, 1997, no new properties may be registered under Torrens. No voluntary instruments may be registered; ONLY adverse instruments may be registered - See Real Property Law §436.

1. Filing a mechanics lien or lis pendens 12.00

VI. SPECIAL SERVICE FEES

- 1. Issuing a certified copy\$4.00 per page
- 2. Certificate of Record 6.00

VII. MISCELLANEOUS FEES

- 1. Filing a Federal Lien or a Release\$ 7.00
- 2. Issuing a Certificate of Federal Tax Lien
Search 7.00
- 3. Filing a map..... 20.00
plus
for each square foot of map or fraction thereof 2.00

GUIDE CHECKLIST FOR DOCUMENT RECORDING

The following checklist addresses common problems found in documents submitted to the City Register for recording. It is not intended as a comprehensive primer on recording requirements, and does not set forth every legal requirement or situation for recording.

I. GENERAL REQUIREMENTS FOR RECORDING ANY DOCUMENT

The following general requirements must be met in order to record any document:

- A. The document must be dated.
- B. The name and address of parties to documents must be in the caption.
- C. Documents must be signed.
 1. A facsimile signature is acceptable.
 2. Names in the caption must coincide with the signatures on the documents.
 3. Where applicable, recording data for power of attorney should be noted below the signature
 - a. Power-of-attorney document should be recorded in the county where the property is located prior to or simultaneous with the document to be recorded.
- D. Documents must be acknowledged or proved and notarized in accordance with Article 9 of the Real Property Law.
 1. The Acknowledgment must be complete.
 - a. Venue must be completed.
 - b. Date must be completed.
 - c. Correct acknowledgment form must be used - general acknowledgment vs. subscribing witness.

- d. The names of the parties must be written in the acknowledgment exactly as they appear on the document.
 2. Notary information must be complete.
 - a. The notary stamp and signature must be provided below the acknowledgment.
 - b. The notary signature must be an original signature.
 - c. A notary licensed in New York State must include his or her license number and expiration date of his or her license.
- E. A Recording and Endorsement Page MUST be submitted.
 1. Record and return information must be provided. The name and address to whom the document is returnable must be indicated on the Recording and Endorsement Page
 2. Tax Map information (tax block and lot numbers) must be shown on the Recording and Endorsement Page if the document is to be recorded against the particular block(s) and lot(s). It will be verified against the property description provided.
- F. Property description
 1. A property description must be provided in the body of the document if the document is to be recorded against a particular block and lot number.
 2. An address or a metes and bounds description is acceptable.
- G. Correct recording fees must be provided.
 1. Recording fees may be paid by check made payable to the NYC Department of Finance.
 2. Checks must be signed.

H. Document

1. The document must be legible and suitable for microfilming.
2. The document must have at least 1/2" margin all around each page.

II. RECORDING A DEED

In addition to the General Requirements For Recording Any Document, the following requirements must be met:

- A. Form NYC-RPT must be completed and include the following:
 1. Grantor and grantee information must be completed.
 - a. The names must coincide with the names on the deed document.
 - b. The addresses provided should be the post-transfer mailing addresses.
 - c. EIN/SSN information must be completed. If the party has no EIN/SSN, or the party's application is pending, a notation to that effect must be provided.
 2. Property location must be completed. The property location must coincide with the location(s) shown on the deed document.
 3. Date of transfer to grantee must be completed.
 4. A condition of transfer must be checked off.
 - a. Any applicable schedule must be completed in its entirety.
 - b. Any required supporting documentation must be provided.
 5. Type of property transferred must be completed.
 6. Type of interest transferred must be completed.
 7. Where the consideration is \$400,000 or more, a copy of the Contract of Sale or closing statement must be

attached to the return.

8. The details of consideration shown on Schedule 1 must add up to the total consideration.
 9. Schedule 2 - computation of the tax must be completed.
 10. At least one party must sign the certification portion of the return and have the signature notarized. Please note the party failing to sign a return may be subject to penalties, and the period of limitations for tax assessment is not applicable to such party. See Administrative Code §11- 2105(a).
 11. The tax may be paid by cash, money order, draft, certified check, an Attorney's Trust Account check, an Attorney's Special Account check or an Attorney's Escrow Account check unless an established uncertified check limit is in effect. Checks should be made payable to NYC Department of Finance.
 12. If a one-or two-family dwelling, under Administrative Code §11-2105, a smoke detector affidavit must be filed.
- B. NYS-TP-584 (Combined Real Estate Transfer Tax Return and Credit Line Mortgage Certificate) must be completed and include the following:
1. Grantor and grantee information must be completed. The names must coincide with the names on the deed document.
 2. Location and description of property conveyed must be completed. The property location must coincide with the location(s) shown on the deed document.
 3. Date of conveyance must be completed.
 4. Percentage of real property conveyed which is residential real property must be completed.

5. Condition of conveyance must be checked off. Any applicable schedule must be completed in its entirety.
 6. Schedule B - Real Estate Transfer Tax Return must be completed.
 - a. The tax may be paid by certified check, an Attorney's Trust Account check, an Attorney's Special Account check or an Attorney's Escrow Account check unless an established uncertified check limit is in effect.
 - b. Checks must be made payable to the NYC Department of Finance.
 7. Schedule C - Credit Line Mortgage Certificate must be completed.
 8. At least one party must sign the Affirmation portion of the return. The party failing to sign is not relieved of any tax liability, and the period of limitations of tax assessment are not applicable to such party. See Tax Law §1409.
 9. If the transaction occurred prior to June 15, 1996, a Real Property Transfer Gains Tax affidavit must be submitted.
- C. If the property is a Multiple Dwelling of 3 or more units, a Department of Housing Preservation and Development Preliminary Residential Property Transfer Form (OHP Form 515) is required. If the property conveyed is not a multiple dwelling, an affidavit to that effect must be filed in lieu of filing the Preliminary Registration form.

III. RECORDING A MORTGAGE

In addition to the General Requirements For Recording Any Document, the following requirements must be met:

- A. The maximum amount secured, expressed un U.S. dollars, must be clearly stated. If the amount is written in words and in numeric characters, both MUST agree. Abbreviations, such as "K" or "M", are not acceptable.
- B. The amount of tax due should be noted in the upper left hand corner of the mortgage document to assist in verifying the proper tax calculation.
- C. The "type of property clause" must be included - one- to two-family dwelling, three- family dwelling, six or less residential units, or more than six dwelling units.
- D. If an exemption from the mortgage tax is being claimed, duplicate affidavits must be provided citing all pertinent details of the transaction, including the applicable section of the law exempting the transaction.
- E. Additional statements may have to be filed, for example, in cases of corporate trust mortgage, pre-July 1, 1906, mortgages, supplemental mortgages, mortgages to secure contracts of indefinite amounts, and mortgages on real property within and without New York State.

IV. RECORDING AN ASSIGNMENT OF MORTGAGE

In addition to the General Requirements For Recording Any Document, and in addition to the Requirements for Recording a Mortgage, the following requirements must be met:

- A. The recording information of the mortgage being assigned must be in the assignment document.
- B. Unless an assignment within the secondary mortgage market as defined in Real Property Law §275 (2) (a), there must be in the assignment document or attached thereto a statement under oath assigned by the mortgagor or any other party with knowledge of the facts that the assignee is not acting as a nominee of the mortgagor and that the mortgage continues to secure a bona fide obligation.

V. RECORDING A CORRECTION MORTGAGE

In addition to the General Requirements For Recording Any Document, and in addition to the Requirements For Recording a Mortgage, the following requirements must be met:

- A. The mortgage document must cite the recording information of the mortgage as originally recorded.
- B. The mortgage document must contain a clause reciting what is being corrected.
- C. If an exemption from the mortgage tax is being claimed by virtue of the correction mortgage being a supplemental instrument, duplicate original affidavits must be submitted outlining the details of the transaction as follows:
 - 1. The date of the mortgage previously recorded.
 - 2. The names of the parties to the mortgage.
 - 3. The recording information of the mortgage previously recorded.
 - 4. The maximum amount secured by the previously record-

ed mortgage.

5. The amount of mortgage tax that was paid.
6. The said amount that was loaned or advanced and became secured, noting exceptions if any.
7. The balance of principal indebtedness outstanding under such previously recorded mortgage.
8. That after the maximum amount became secured, no re-loans or re-advances have become secured.
9. The new instrument should be described by date and the parties thereto.
10. The maximum amount of principal indebtedness secured thereunder or in conjunction with the previously recorded mortgage.
11. Request for exemption under §255 of the Tax Law.

VI. RECORDING A CORRECTION DEED

In addition to the General Requirements For Recording Any Document, and in addition to the Requirements For Recording a Deed, the following requirements must also be met:

- A. The deed document must cite the recording information of the deed as originally recorded.
- B. The deed document must contain a clause reciting what is being corrected.

VII. RECORDING A SATISFACTION OF MORTGAGE

In addition to the General Requirements For Recording Any Document, the following requirements must also be met:

- A. The recording information, including the amount secured, of the mortgage(s) to be discharged must be provided.
- B. All assignments, consolidations, etc. must be recited in detail

in the satisfaction document - the chain MUST be complete as per §321 of the Real Property Law. All certificates of discharge must be signed as provided in §321 and acknowledged or proved and certified in a like manner as to entitle a conveyance to be recorded.

- C. The party(ies) signing the satisfaction document MUST be the last holder(s) of record of the mortgage.
 - 1. If the mortgage is to be discharged by an executor or administrator of an estate, the caption must recite the name of the court and venue of the proceedings in which the letters testamentary or of administration were issued.
 - 2. If heirs and/or distributees are holders of the mortgage, the caption must recite the date of death, place of residence at the time of death, the fact that the decedent died intestate, that no administrator has been appointed and they constitute all distributees of the intestate.

VIII. RECORDING A MEMORANDUM OF LEASE

In lieu of recording a lease for a term exceeding three years, there may be recorded a memorandum of such lease, executed by all persons who are parties to the lease. In addition to the General Requirements For Recording Any Document, the following requirements must be met:

- A. The memorandum of lease must include:
 - 1. The name and address of lessor(s) and the name and address of the lessee.
 - 2. A reference to the lease, including its date of execution.
 - 3. A description of the leased premises in the form contained in the lease.
 - 4. The term of lease with the date of commencement and the date of termination of such term.
 - 5. If there is a right to extension or renewal, the maximum

period for which or date to which the lease may be extended or the number of times or date to which it may be renewed.

6. The date or dates on which such rights of extension or renewal are exercisable.
- B. The lease must be submitted whenever a memorandum of lease is presented for recording. The lease will not be recorded; it will be examined to determine whether or not the memorandum of lease is subject to the Mortgage Recording Tax.
 - C. The NYC-RPT form must be filed.
 - D. Form NYS-TP-584, as it applies to the New York State Gains Tax and NYS Real Estate Transfer Tax, must be filed.

IX. RECORDING A CONSOLIDATION AND EXTENSION AGREEMENT

In addition to the General Requirements For Recording Any Document, the following requirements must be met:

- A. The complete information regarding the mortgages being consolidated must be recited in the agreement, including the parties to the mortgages.
- B. The maximum amount secured must be recited in the agreement.
- C. If an exemption from the mortgage tax is being claimed, the appropriate affidavit must be filed in duplicate original. In addition to the requirements noted in Section V, items C. 1-11, the affidavit also must include the amount of the mortgage, as consolidated.

GUIDE FOR FILING PERSONAL PROPERTY DOCUMENTS

The following information is intended to address some of the most frequently asked questions regarding filing of personal property Documents: Uniform Commercial Code Financing Statements (UCC), Notices of Federal Tax Liens (FTL) and Releases of Federal Tax Liens (RFTL).

I. UNIFORM COMMERCIAL CODE FINANCING STATEMENTS (UCC)

The following general requirements must be met in order to file any document:

A. Signature requirements

Stamped signatures are acceptable. (Original signatures are not required; a facsimile signature is sufficient.)

1. Form UCC-1

- a. The signature of the debtor is required unless box 10 is checked.
- b. If box 10 is checked, only the secured party must sign; the debtor does not have to sign.

2. Form UCC-3 (Change Statement)

- a. The signature of the secured party is always required.
- b. The signature of the debtor is required only in the case of amendments where there is a change in the collateral.

3. Form UCC-3 (Termination Statement)

- a. The signature of the secured party is always required.
- b. The debtor's signature is not required.

B. Receipts and Acknowledgements

1. The acknowledgement copy is returned to the secured party unless a notation is made directly on the front of the UCC document indicating it is to be returned to that entity.
2. If a UCC is filed in person, in addition to receiving the acknowledgement copy, the party submitting the document will also receive a cash register receipt.
- If the UCC is filed through the mail, only the acknowledgement copy will be returned, as described in item B (1) above.

C. Filing UCCs with the Secretary of State

1. For information regarding filing a UCC with the Secretary of State, please contact the UCC Division of the Secretary of State at (518) 474-5418
2. UCCs filed with the Secretary of State should be addressed to the Secretary of State, UCC Division, 41 State Street, Albany, NY 12231-0001.

II. NOTICES OF FEDERAL TAX LIENS

A. Searches

1. A Federal Tax Lien Search may be requested by submitting a UCC-11 Search Request Form to the appropriate City Register's office, along with the applicable fee.

B. Releases

1. A Release of Federal Tax Lien must be filed with the City Register's office where the Notice of Federal Tax Lien was filed, along with the applicable fee.
2. Releases of Federal Tax Liens can be obtained from the IRS. Contact your local IRS office for more information.

OFFICES OF THE CITY REGISTER

NEW YORK COUNTY

31 Chambers Street, Room 202
New York, NY 10007
Telephone (212) 788-8527

BRONX COUNTY

1932 Arthur Avenue, 3rd Floor
Bronx, NY 10457
Telephone (718) 579-6820

KINGS COUNTY

210 Joralemon Street, Room 2
Brooklyn, NY 11201
Telephone (718) 802-3590

QUEENS COUNTY

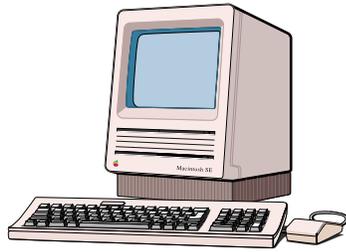
144-06 94th Avenue, 1st Floor
Jamaica, NY 11435
Telephone (718) 298-7200

RICHMOND COUNTY

For information concerning recording fees and property records in Richmond County, Staten Island, please contact:

Richmond County Clerk's Office
18 Richmond Terrace, Room 103
Staten Island, NY 10301
Telephone (718) 390-5386

The New York City Department of Finance
provides quick and easy access
to tax forms and assistance



PERSONAL COMPUTER

Use your personal computer and modem to get the forms and information you need at any time. Download forms, and tax-related information when you visit our Internet web site at <http://www.ci.nyc.ny.us/finance>



FAX

Call our Tax Fax service at **(718) 935-6114** from the phone connected to your fax machine or modem to receive tax forms and instructions at any time. The service is available 24 hours a day, seven day a week. There is no charge for the service, except for the cost of the call. **The Recording and Endorsement Page is document # 341**



PHONE

Forms Ordering Service:

Order forms and instructions, and publications by phone. Just call **(718) 935-6739** from a touch tone phone 24 hours a day, seven days a week. Follow the audio instructions to select the category of form(s) and information you desire. There is no cost for the service, except for the cost of the call.

Citytax Dial:

Listen to pre-recorded information covering about 70 local tax-related topics by calling our free Citytax Dial tape library at **(718) 935-6736**. The service is available 24 hours a day, seven days a week. There is no charge to access this service, except for the cost of the call.

Taxpayer Assistance:

Contact a Taxpayer Assistance representative, Monday through Friday, from 9am to 4:30pm by calling **(718) 935-9500** (for real estate tax inquiries) or **(718) 935-6000** (for local business and excise tax inquiries).



RUDOLPH W. GIULIANI
Mayor

FINANCE
NEW YORK
THE CITY OF NEW YORK
DEPARTMENT OF FINANCE

Andrew S. Eristoff
Finance Commissioner

distributed by

stewart

title insurance company

300 east 42nd street

new york, new york 10017

(212) 922-0050 fax (212) 983-1133

