



# APPLICATION FOR APPORTIONMENTS OR MERGERS

**Instructions:** Please complete this application and *submit in person* to: **Department of Finance, Property Division - Tax Map Office, 66 John Street, 2nd floor, New York, NY 10038.** Please read the instructions for further details before completing this form. Print clearly.

## SECTION A: PROPERTY INFORMATION

Borough: \_\_\_\_\_ Block: \_\_\_\_\_ Present Lot(s): \_\_\_\_\_

Merger       Apportionment      Number of  
 Air       Subterranean      Lots Requested \_\_\_\_\_

DO NOT WRITE IN THIS SPACE - FOR OFFICE USE ONLY  
Lot Number: \_\_\_\_\_

Lot(s) Usage: (check one)  
 Residential Building Gross Sq/Ft: \_\_\_\_\_  
 Commercial Building Gross Sq/Ft: \_\_\_\_\_  
 Mix (Residential & Commercial) Building Gross Sq/Ft: \_\_\_\_\_

Property  
1. Owner's Name (as per Deed): \_\_\_\_\_  
LAST NAME FIRST NAME

**OR**

Company Name: \_\_\_\_\_

Property  
2. Address: \_\_\_\_\_  
NUMBER AND STREET CITY STATE ZIP CODE

3. Filing Representative (if applicable): \_\_\_\_\_

## SECTION B: CERTIFICATION

1. Architect/Engineer/Applicant's Name: \_\_\_\_\_  
LAST NAME FIRST NAME

2. Address: \_\_\_\_\_  
NUMBER AND STREET CITY STATE ZIP CODE

3. Telephone Number: \_\_\_\_\_ 4. Email Address: \_\_\_\_\_

*The applicant hereby certifies that, in making this application for merger/apportionment, s/he is the owner, or acting under the direction of the owner.*

Signature of Architect/ Engineer/Applicant: \_\_\_\_\_ Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

**TAX MAP CHANGE WILL NOT BE MADE UNTIL PRESENTATION OF REQUIRED DOCUMENTS (see reverse for the required documents)**

**DRAW SKETCH TO SCALE 1" = 50', IF POSSIBLE INDICATE NORTH ARROW**

(Architect or Engineer's seal)

Tentative Lot(s) issued: \_\_\_\_\_  
Customer Service Representative: \_\_\_\_\_ Date: \_\_\_\_/\_\_\_\_/\_\_\_\_ New Lot(s): \_\_\_\_\_ Lot(s) Affected: \_\_\_\_\_ Lot(s) Dropped: \_\_\_\_\_

**Please note: Map changes will not be made until presentation of all required documents is reviewed and approved by the Specialist.  
Lots are tentative until final approval is received from the Tax Map Office.**

Map Updated:  
Tax Map Specialist: \_\_\_\_\_ Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

**REQUIREMENTS FOR TAX MAP UPDATES****THE FOLLOWING DOCUMENTS ARE REQUIRED FOR LOT APPORTIONMENTS:****NEW BUILDINGS:**

- Completed application for Mergers or Apportionments.
- Final survey prepared by a licensed Land Surveyor, which must include square footage.
- A Department of Buildings approved Subdivision of Improved (SI) as per DOF Operations Policy and Procedure Memorandum July 1, 2019.
- Review application details for correct house numbers (s), block and lot.
- Outstanding taxes, charges or tax liens for prior years must be satisfied.
  - Real estate taxes for the current year must be up-to-date.
- Property owners must resolve certain outstanding judgment summonses adjudicated by the Environmental Control Board (ECB) before applying to divide or merge properties
- Deed on record showing property ownership.
- Payment of fees.

**ALTERATION ON EXISTING BUILDINGS AND VACANT LAND:**

- Completed application for Mergers or Apportionments.
- A Department of Buildings approved Subdivision of Improved (SI) as per DOF Operations Policy and Procedure Memorandum July 1, 2019.
- Survey for alteration on existing building.
- Outstanding taxes, charges or tax liens for prior tax years must be satisfied.
  - Real estate taxes for the current year must be up-to-date.
- Property owners must resolve certain outstanding judgment summonses adjudicated by the Environmental Control Board (ECB) before applying to divide or merge properties.
- Deed on record showing property ownership.
- Payment of fees.

**LOT MERGERS:**

- Completed application for Merger
- Deed on record showing common ownership. (If the deed lacks a metes and bounds description but refers only to a filed map, please provide a current metes and bounds description, prepared by a licensed surveyor.)
- Outstanding taxes, charges or tax liens for prior tax years must be satisfied.
  - Real estate taxes for the current year must be up-to-date.
  - Property owners must resolve certain outstanding judgment summonses adjudicated by the Environmental Control Board (ECB) before applying to divide or merge properties.
- Payment of fees
- Merging of exempt parcels with non-exempt parcels is not allowed.

**NEW LOT ASSIGNMENT AND FEES:**

- The Tax Map Office issues lot numbers for all apportionments, including condominiums. Finance collects \$73 for each lot number, payable at the time of the initial application.
- Lots are tentative until final approval is received from the Tax Map Office.
- Even if a fee was previously paid, a new fee will be required for each tax lot if any of the circumstances apply:
  - a. owner changes.
  - b. lot subdivision configuration changes.
  - c. condo subdivision and/or number of units changes.
  - d. tentative lots expire after one year.
- Tax map certification: \$10.00.

**Return completed application and package to:**

NYC Department of Finance  
Property Division- Tax Map Office  
66 John Street, 2nd floor  
New York, NY 10038