

**CONDOMINIUM APPORTIONMENT  
AND APPROVAL PROCESS**

This procedure outlines what Finance requires to apportion and approve a new condominium. Our goal is to make sure the public understands our review process and knows exactly what information and documents are required.

**I. Background**

The New York State Real Property Law RPL - Article (9-B) lists the legal requirements and necessary documents for Finance to create and assess condominiums. The most important documents we need are the declaration (RPL §339-n) and the floor plans (RPL §339-p). Also, it is important that the information you give to Finance is correct and consistent on all documents.

**II. Condominium Apportionment & Approval Process****Step 1 - Request Lot Assignment**

Complete your Condominium Application (RP-602C) online at [nyc.gov/finance/property](http://nyc.gov/finance/property), and request tentative lots. Upon submission of your request, print out the application, and Payment invoice for the tentative lots requested. Lots are assigned for one year. Payment for the lots should be made at the Manhattan Business Center. Please note, prior to submission the application must be signed, and the diagram of the lot configuration affixed to the application.

Submit your completed Application for Condominium Apportionment and Approval (RP-602C) along with receipt of payment in person to the Tax Map Office. Tax Map Office will assign a Condominium Number to the project and a lot numbers for each condo unit.

- To-be-built condominium guidelines: Effective February 6, 2017, applicants are required to select in the Tax Map Unit condominium online application a “to-be-built” status for projects that have not been built. The initial filing is processed by the Tax Map Unit in order to allow for the recording of the Condominium Declaration and Floor Plans and related documents with the Division of Land Records. Property condominium recordings – floor plans and condominium declarations – are in ACRIS. However, the condominium is not added to the tax map or DOF’s property assessment administration system for real property tax purposes.

Developers need to file an amendment to the condominium declaration with “as-built” floor plans in order to finalize their condominium applications. See Application for Filing an Amendment to a Condominium Declaration (RP602CA) at [nyc.gov/finance/property](http://nyc.gov/finance/property). DOF’s official tax map and property assessment administration system are then modified to reflect the new parcels. The submission of final floor plans is already a requirement before sponsors are allowed to sell units in a building.

The “to-be-built” status remains in effect for one year, but it can be renewed for two more years. After three-years, a developer would need to reapply for “to-be-built” status.

**a. Definitions**

1. "As-built condominium "- All demising partitions between units and common elements are framed. The building is fully enclosed with the exterior walls as a measuring point. All plumbing is in place and shafts (elevator, stairs, mechanical) are framed out.
2. "To-be-built condominium" - An empty lot where a building will eventually be constructed. A “to-be-built” condominium can include the preliminary stages of construction.

**b. Steps**

1. Select in the online condo application “to-be-built” status for projects that have not been built. “To-Be-Built” status remains in effect for one year, but it can be renewed for two more years. After three-years, a developer would need to reapply for “to-be-built” status.
2. Record condominium Declaration, Floor Plans and related documents with the Department of Finance Division of Land Records. Property condominium recordings, floor plans and condominium declarations are in ACRIS.

3. File an amendment to the condominium declaration with "as built condominium" floor plans in order to finalize condominium applications. See Application for Filing an Amendment to a Condominium Declaration (RP602CA) at [nyc.gov/finance/property](http://nyc.gov/finance/property).
  4. Condominium Application Package is approved upon satisfactory review.
  5. DOF's official tax map and property assessment administration system are modified to reflect the parcels.
- New Lot Assignment and Fees: The Tax Map Office issues lot numbers for all apportionments, including condominiums. Finance collects \$73 for each new 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

**Step 2 - Submit Completed Condominium Application Package**

Submit Application for Condominium and Approval Package after receiving approval from the following:

- a. Attorney General's Office: Corresponding Acceptance Effectiveness, or No Action letter.
- b. New York City Department of Buildings: Approved Subdivision of Condominiums (SC) for tax lot conformity.

Please submit package in person to the Tax Map Office. Finance can only approve completed packages, which consist of the following:

1. Printed Condominium Application (RP602C) with approved diagram and worksheet. Go online into the application and complete the electronic worksheet and submit electronically to the Tax Map Office. Upon completion of the electronic worksheet print a copy and include it with your application package.
2. Deed for existing lots
3. Two copies of the floor plans with professional seal and signature. Floor plans must be notarized.
4. Two copies of condo declaration (Schedule B) and by-laws. Be sure to include exhibits and sign and notarize the documents.
- 5a. Two copies of the Effectiveness Amendment to the Offering Plan and the Attorney General's Acceptance Letter for that amendment; or
- 5b) Two copies of the Application to the Attorney General for a "No Action Letter" and the "No Action Letter" issued by the Attorney General; or
- 5c) For a condominium offering of five (5) or fewer units pursuant to 13 NYCRR PART 20, two copies of the Notice served on the purchasers pursuant to 13 NYCRR 20.3 (q)(2) and two copies of the Affidavit of service of such notice(s).

**The Tax Map Office will approve your application quickly and efficiently if you have:**

- ✓ Paid your filing fees;
- ✓ No outstanding real estate taxes, charges or liens.
- ✓ Property owners must resolve certain outstanding judgment summonses adjudicated by the Environmental Control Board (ECB) before applying to divide or merge properties.
- ✓ The information on all of your documents is consistent, for example:
  - The **declarant or sponsor's name** is the same on all documents
  - The **condominium's name and address** is the same on all documents
  - The **block and lot numbers** listed on Schedule B must be the same as the numbers assigned by the Tax Map Office and match the floor plans
  - **Unit designations** are the same on all documents
  - **Floor plans** match the declaration
- ✓ The common interest percentages for all units equals 100%, rounded to four decimal points.
- ✓ The deed must also indicate property ownership in the name of the sponsor/declarant for the land to be apportioned.

**NOTE:** If your application is incomplete or the information contained in your documents are inconsistent, we cannot approve your condominium apportionment. We will return the package to you to correct and resubmit to Finance.

**Step 3 - Condominium Approval**

When we receive your completed package, Finance will verify:

1. The package contains the documents listed above;
2. The declarant/sponsor is the grantee on the last recorded deed for the property;
3. Common interest percentages for all units equals 100% rounded to four decimal points;
4. The declaration (Schedule B) is complete. The following items are required to be included:
  - the number of stories, basements, cellars;
  - the number of units;
  - a description of the common elements;
  - a statement of the common interest of each unit owner; and
  - the statement of uses (commercial or residential) for which the building and each unit is intended.
5. There are no open real estate taxes or other agency charges; and
6. A Subdivision of Condominiums (SC) filing approved by the Department of Buildings for tax lot conformity.

The Tax Map Office will then issue a certification directly on the plans that the lot numbers noted on the floor plans match the official tax map lot numbers.

Applicants receive notification of final approval from the Tax Map Office.

**Step 4 - Condominium Lot Apportionment**

Once the Tax Map Office certifies the floor plans, the owner must then record the condominium declaration and certified floor plans using the Automated City Register Information System (ACRIS). Once the documents are recorded, the Tax Map Office will apportion the condominium lots on the City's Digital Tax Map. Finance will then upload the condominium application worksheet directly to the agency's assessment and billing system.

**Return Completed Condominium Apportionment and Approval Packages to:**

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