

This page is located on the NYC.gov Web site at
http://www.nyc.gov/html/dof/html/property/property_bill_soa.shtml

Property

Statement of Account

The Statement of Account (SOA) is both a property tax bill and account summary. It shows all current and future property taxes due. It also details other important information, such as property exemptions and any credits.

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Quarterly Statements of Account are mailed four times a year. They are usually sent a month before taxes are due on July 1st, October 1st, January 1st, and April 1st.

Semi-Annual Statements of Account are mailed twice a year, usually a month before taxes are due on July 1st and January 1st.

Note: Owners will not receive a Statement in the mail if they pay taxes through a bank or mortgage servicing company or pay by themselves and have no balance.

Note: July Property Tax Bills show a one-time STAR cap charge. This is because State law changed how the STAR benefit is applied and it cannot increase more than 2% a year. The STAR one-time charge is for the amount of STAR you received in tax year 2011/12 that was above the 2% cap. If you received the condo/co-op abatement in tax year 2011/12, the amount was adjusted on this bill because of the STAR cap and you will see a credit for the condo/co-op abatement.

Co-op buildings will receive a breakdown notice within the next week or two that will list the units that were affected by the STAR 2% cap one-time charge and the new amounts attributed to each.

The STAR benefit for the coming 2012/13 tax year is also listed on this bill in the Annual Property Tax Detail section. You will notice that the STAR exempt value listed there no longer reflects the STAR amount because of the 2% cap. You can no longer multiply the STAR exempt value by the tax rate to get the STAR amount. You need to look to the total STAR savings amount that is subtracted from the total taxes to see what the benefit is.

Beginning July, some taxpayers will receive a property tax bill that has a new look. Finance is working to make your bill clearer and easier to understand. Please [email](#) us at to tell us what you think.

- ▶ [Property Tax Rates](#)
- ▶ [Property Payment Due Dates](#)
- ▶ [Updating Bill and Notice Name and Address](#)

- 🔗 [View/Print Your Statement of Account](#)
- 🔗 [Check Your Current Balance/Make Payments](#)
- 🔗 [DEP Water/Sewer Payment Information](#)

If You Pay Your Own Property Tax...

The Statement of Account includes your property tax bill. We encourage you to pay electronically to reduce the possibility of

error. The SOA has a coupon you can use to pay by mail if you don't choose the electric option.

You may pay only what you owe for the next period. This is shown on the line on the coupon: "Total Amount Due By". You can also pay the balance due for the remainder of the tax year which is shown on the line: "Everything You Owe".

If a Bank or Mortgage Lender Pays Your Property Tax...

Owners who pay taxes through a bank or mortgage servicing company will not receive a Statement in the mail unless they are responsible for paying other charges, such as sidewalk repairs. Finance will publish quarterly Statements about each property which can be viewed on our website.

Some charges, such as sidewalk and emergency repairs, are not included in the tax payment made by your bank or mortgage company. You must pay these yourself. For this reason, you should carefully review your SOA and call your bank if you are unsure about what to pay.

If you believe the "Previous Balance" shown on the Statement has been paid, but not credited

You can fax your cancelled check to 212-232-1891. You can also call 311, [Email us](#), or write to:

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

Make sure to include your BBL and a copy of your cancelled check.

If there is an error, we will correct the records.

Frequently Asked Questions

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- ▶ [What should I do if I still have a credit remaining?](#)
- ▶ [Why are there two addresses on the statement?](#)
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What does "Credits Amount Due" mean? What should I do if I still have a credit remaining?

Any overpaid property tax will be credited to your account under most circumstances. It will be rolled-over to pay for the next period's tax if you do nothing. It will not be automatically sent back to you.

You can ask for the credits to be applied to other tax periods or refunded. Simply print and file a [Property Refund Request application](#).

Some credits are treated differently. As an example, Tax Remissions (reductions for past tax periods) are handled another way. Please call Finance for further information.

Why are there two addresses on the statement?

The address on the upper left is the property address. The address on the upper right is where the owner asked Finance to mail this information. It may be either the same or a different address as the property.

Where can I find information about my property's

exemptions or abatements?

The last page of your Statement of Account has information on property tax calculations for the year. This information includes a detailed list of property tax reductions you receive such as Basic STAR. It also shows how those exemptions or abatements reduced your taxes. If Finance has approved your application for a property tax exemption starting on July 1st, it will be listed on your July statement.

I lost my Statement of Account. Can I get a replacement?

You can [view and print a copy of your last Statement of Account on this web site](#). If you lost the original statement, and are making a payment, you can use this copy to send with your tax payment. You do not need to request a duplicate bill.

Make sure you have the most up-to-date record of your account activity and charges. View your current balance and make payments by our [eService Center](#).

Where can I mail my property tax payment?

▶ [Payment Mailing Address](#)