



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

FORM REF-583

**CLAIM FOR REFUND OR TRANSFER OF CREDIT
FOR OVERPAYMENT OF REAL ESTATE TAXES,
WATER CHARGES, SEWER RENTS OR
IMPROVEMENT ASSESSMENTS**

**USE THIS FORM TO OBTAIN A REFUND OR
TRANSFER OF A VALID CREDIT ON REAL
PROPERTY WHEN:**

- ◆ *You have overpaid a real estate tax or charge;*
- ◆ *You have paid a real estate tax or charge and another party has paid the same tax or charge;*
- ◆ *You have erroneously paid real estate tax or a charge on a property in which you have no interest; or*
- ◆ *You have paid real estate tax or a charge which was later cancelled.*

**THE CITY OF NEW YORK
DEPARTMENT OF FINANCE
TAXPAYER ASSISTANCE
25 ELM PLACE, 4TH FLOOR
BROOKLYN, NY 11201**

<http://www.nyclink.org/finance>



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

Dear Taxpayer:

This packet is designed to assist in obtaining a refund or transfer of credit as quickly as possible. The Department of Finance will begin processing the claim as soon as the enclosed form is completed and returned to this office.

The entire amount of any overpayment may be either refunded by check or transferred to liquidate one or more charges on the same property or on another property in which the owner has an interest, or a portion of the overpayment may be transferred and the balance paid to the property owner.

Please read the instructions carefully. If more information is needed, please call (718) 935-9500.



REF-583

CLAIM FOR REFUND OR TRANSFER OF CREDIT FOR 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) <input type="checkbox"/> OWNER <input type="checkbox"/> TENANT <input type="checkbox"/> MORTGAGEE <input type="checkbox"/> MANAGING AGENT <input type="checkbox"/> NONE <input type="checkbox"/> 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) <input type="checkbox"/> REAL ESTATE TAX <input type="checkbox"/> WATER AND/OR SEWER RENT CHARGE <input type="checkbox"/> EMERGENCY REPAIR CHARGE <input type="checkbox"/> FIRE DEPARTMENT CHARGE <input type="checkbox"/> DEPARTMENT OF BUILDINGS CHARGE <input type="checkbox"/> DEPARTMENT OF HEALTH CHARGE <input type="checkbox"/> SIDEWALK REPAIR CHARGE <input type="checkbox"/> 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 ▼ BOROUGH ▼ _____ BLOCK ▼ _____ LOT ▼ _____	INDICATE THE CHARGE(S)/PERIOD(S) ▼ _____
---	---

5	REASON FOR REFUND OR TRANSFER OF CREDIT: (CHECK THE APPROPRIATE BOX) <input type="checkbox"/> OVERPAYMENT <input type="checkbox"/> CANCELLATION OF PREVIOUSLY PAID CHARGE <input type="checkbox"/> PAYMENT ON WRONG PROPERTY <input type="checkbox"/> OTHER (specify): _____
----------	--

6	WERE THE PAYMENTS MADE THROUGH A MORTGAGE ESCROW ACCOUNT? <input type="checkbox"/> YES <input type="checkbox"/> 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 MAY DELAY THE PROCESSING OF YOUR 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

NAME OF EXAMINER	DATE EXAMINED	NAME OF REVIEWER	DATE REVIEWED

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	<i>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.</i>
1. Name of payer ▼	
2. Name of partner, corporate officer or legal representative of the payor, if applicable ▼	Telephone number ▼
<i>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.</i>	
3. Signature of payer (see instructions) ▼	AFFIDAVIT 4. Sworn to and subscribed to before me on this _____ day of _____ 19 _____ State of _____ County of _____ Signature of Notary ▲
4. Address ▼	Stamp or Seal ▲

CONSENT	<i>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.</i>
1. Name of payer ▼	
2. Name of partner, corporate officer or legal representative of the payee, if applicable ▼	Telephone number ▼
<i>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.</i>	
3. Signature of payer (see instructions) ▼	AFFIDAVIT 4. Sworn to and subscribed to before me on this _____ day of _____ 19 _____ State of _____ County of _____ Signature of Notary ▲
4. Address ▼	Stamp or Seal ▲

7	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

FINANCE
NEW • YORK

IMPORTANT INFORMATION

You are **not** entitled to a refund or transfer of credit unless you show either:

- that you paid the taxes or charges to be refunded, or
- that any other party paying those taxes or charges consents that the refund be made to you.

You are required to provide a copy of the cancelled check and original receipted bill showing who made any payment in question. The City cannot issue a refund without this information. If it is not provided, the Financial Services Unit will search its own records for a fee of \$15.00 to determine who made the payment. **THIS MAY SUBSTANTIALLY DELAY THE PROCESSING OF YOUR CLAIM.**

Page 2 of REF-583 applies to you if you did not make a payment upon which your claim is based. In such a case, the City cannot make a refund or transfer of credit to you without the written, notarized consent of the party who actually made the payment. **IF YOU DO NOT SUPPLY THE REQUIRED CONSENT WITH YOUR APPLICATION, YOUR CLAIM WILL NOT BE PROCESSED.**

SPECIFIC INSTRUCTIONS

LINE 1 - DESCRIPTION OF PROPERTY

Enter the borough, block and lot credited with the payment upon which this claim is based. **YOU MUST FILE A SEPARATE FORM REF-583 FOR EACH INDIVIDUAL LOT FOR WHICH YOU ARE REQUESTING A REFUND OR TRANSFER OF CREDIT.**

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 THROUGH 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. **ATTACHING THESE ITEMS WILL SUBSTANTIALLY EXPEDITE THE PROCESSING OF YOUR CLAIM.**

FORM REF-583

REQUEST FOR REFUND OR TRANSFER OF CREDIT FOR REAL ESTATE TAXES, WATER CHARGES, SEWERE RENTS OR IMPROVEMENT ASSESSMENTS

THE CITY OF NEW YORK
DEPARTMENT OF FINANCE
TAXPAYER ASSISTANCE
25 ELM PLACE, 4TH FLOOR
BROOKLYN, NY 11201



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

TO: _____

