

DEPARTMENT OF FINANCE

Preston Niblack, Commissioner



WHAT WE DO

The Department of Finance (DOF) is responsible for the collection of more than \$49 billion in revenue annually for the City and the valuation of over one million properties worth a total of nearly \$1.5 trillion in Fiscal 2024. DOF administers property tax exemption and abatement programs, collects City business and excise taxes, adjudicates parking and camera summonses, records property-related documents, administers the City's bank accounts, and assists New Yorkers with tax payment issues through the Office of the Taxpayer Advocate.

Through the Office of the Sheriff, DOF enforces court mandates and orders, warrants of arrest, property seizures, and a wide variety of New York State and City public safety mandates. The Sheriff's Office investigates deed fraud, combats the trafficking of illegal and untaxed tobacco products, and leads "Operation Padlock to Protect" a coordinated effort to prosecute illegal cannabis retail stores throughout the City.

Through the Mayor's Office of Pensions and Investments (MOPI), DOF advises the administration on the management of the City's five pension systems.

DOF continuously strives to provide exceptional customer service, and the Agency has implemented many programs and initiatives to improve the customer experience and ensure that New Yorkers have the opportunity to receive all DOF-administered benefits and savings for which they are eligible.

FOCUS ON EQUITY

DOF's programs and benefits touch the lives of seniors, people with disabilities, veterans, people with low or no English language proficiency, low-income households, and other vulnerable constituencies. DOF is committed to ensuring that eligible individuals and families can access the benefits to which they are entitled. Concurrently, the Agency is committed to enforcing the tax codes justly so that all New Yorkers pay their fair share.

DOF programs that promote equity include those that help New Yorkers remain in their homes, apartments, and communities. The Rent Freeze Program, which includes the Senior Citizen Rent Increase Exemption (SCRIE) and Disability Rent Increase Exemption (DRIE), protects New Yorkers from rent increases, while property tax exemptions like the Senior Citizen Homeowners' Exemption (SCHE) and the Disabled Homeowners' Exemption (DHE) help homeowners remain in their homes by reducing their property taxes. DOF also offers veterans, clergy, and other property tax exemptions.

The Agency has also established the Office of the Taxpayer Advocate (OTA) and the Office of the Parking Summons Advocate (OPSA), which help New York City taxpayers with limited resources address tax issues or parking and camera violations. OTA and OPSA provide additional means for the public to resolve challenging and potentially costly issues with the City. The Taxpayer Advocate annually develops recommendations for systemic changes to DOF's operations that can help more New Yorkers get the services and resources they need.

DOF is committed to making it as convenient as possible to interact with the Agency. Over the past several years, DOF has introduced new programs and payment options to ensure that customers get clear and accurate information as well as prompt and professional service. While most Department of Finance transactions can be conducted online, the Agency provides options for customers to access DOF's services in the manner they prefer. The Agency's five borough-based business centers provide residents and businesses with an in-person option to make payments, apply for benefits, or receive general assistance. In Fiscal Year 2024, DOF enhanced its offerings to customers by introducing the new consolidated Business Tax and Collections System, which allows customers to manage their parking, business tax, and Environmental Control Board transactions through our e-Services portal. DOF also held a record number (232) of outreach events to communicate with customers and solve problems in all 51 City Council districts.

OUR SERVICES AND GOALS

SERVICE 1 Bill and collect property and other taxes.

- Goal 1a Increase the proportion of individuals and businesses that are in compliance with tax and revenue laws.
 - Goal 1b Promptly review requests for refunds.
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SERVICE 2 Bill, adjudicate and collect on parking summonses.

- Goal 2a Increase the proportion of parking and camera violation summonses that are resolved.
 - Goal 2b Assure that all respondents are offered convenient options for paying and challenging summonses.
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SERVICE 3 Administer rent and property owner exemption programs.

- Goal 3a Promptly review applications for exemption programs.
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SERVICE 4 Help NYC taxpayers resolve tax issues.

- Goal 4a Through the Office of the Taxpayer Advocate, promptly address inquiries and resolve cases.
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SERVICE 5 Record property-related documents.

- Goal 5a Increase the percentage of online property recording transactions.
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SERVICE 6 Serve and execute legal processes and mandates.

- Goal 6a Increase the proportion of judgments, orders and warrants that are successfully served/executed.

HOW WE PERFORMED IN FISCAL 2024

SERVICE 1 Bill and collect property and other taxes.

Goal 1a Increase the proportion of individuals and businesses that are in compliance with tax and revenue laws.

In Fiscal 2024 the Tax Audit & Enforcement Division continued to perform very well despite some ongoing, significant staff retention challenges. Audit turnaround times decreased slightly as new staff have been assigned to less-complex cases which can be closed more quickly than the complex cases which are now handled by more experienced auditors. The Agency has brought on many new auditors; 94 percent of non-field auditors are new to the unit. In Fiscal 2024 compared to Fiscal 2023, the turnaround time for field audits decreased by two percent, while the turnaround time for non-field audits decreased by four percent. While the average amount collected from a closed audit decreased by 15 percent, resulting in a slight decrease in associated revenue for the year, this was mainly due to the resolution of an unusually large (about \$450 million) case in Fiscal 2023. The completion of a large volume of less complex non-field audits resulted in a 15 percent increase in tax liability.

Performance Indicators	Actual					Target		Trend	
	FY20	FY21	FY22	FY23	FY24	FY24	FY25	5-Year	Desired Direction
★ Property taxes billed that are paid (%)	98.1%	97.9%	98.1%	97.8%	97.7%	98.0%	98.0%	Neutral	Up
– Paid on time (%)	95.9%	94.8%	94.9%	94.7%	94.4%	*	*	Neutral	Up
Average turnaround time for field audits (days)	408	442	452	528	519	*	*	Up	Down
Average turnaround time for non-field audits (days)	175	201	230	197	190	*	*	Neutral	Down
Average amount collected from a closed audit (\$000)	\$98	\$131	\$87	\$133	\$113	*	*	Up	*
Increase in tax liability as a result of audits (%)	20.1%	25.8%	29.4%	25.3%	29.1%	*	*	Up	Up
Increase in tax liability as a result of field audits (%)	21.2%	26.1%	28.0%	24.9%	27.8%	*	*	Up	Up
Increase in tax liability as a result of non-field audits (%)	10.9%	22.7%	43.0%	33.2%	47.9%	*	*	Up	Up
Originally noticed properties sold in lien sale (%)	16%	NA	25%	NA	NA	*	*	NA	Down
Properties in final lien sale	3,724	NA	2,841	NA	NA	*	*	NA	Down
★ Field audits closed within a year (%)	NA	NA	51.42%	51.33%	57.00%	*	*	NA	*
★ Non-Field audits closed within a year (%)	NA	NA	83.66%	87.58%	87.00%	*	*	NA	*
★ Critical Indicator ● Equity Indicator “NA” Not Available ⬆️⬆️ Directional Target * None									

Goal 1b Promptly review requests for refunds.

In Fiscal 2024, DOF processed 62,122 business tax refunds, an increase of 2 percent from the 60,660 processed in Fiscal 2023. The Business Refund Unit maintained an average processing time of 11 days despite the increase in refunds processed. Additionally, DOF processed 20,172 property tax refunds, an eight percent decrease from the prior fiscal year total of 21,939. The average time to issue a property tax refund nearly doubled, from 13 to 25 days, due to a surge of fraudulent electronic property refund applications. Over 800 suspicious refund claims totaling over \$3 million were filed in late Calendar 2023 and early Calendar 2024, prompting the Agency to add steps to the review process to safeguard taxpayer dollars. The enhanced review process resulted in longer processing times, especially for claims that required further review or additional documentation from the filer. DOF expects this increase in turnaround time to be temporary as staff become more proficient in the new process, which is critical to protecting property owners against fraud.

Performance Indicators	Actual					Target		Trend	
	FY20	FY21	FY22	FY23	FY24	FY24	FY25	5-Year	Desired Direction
Property tax refunds and adjustments processed	16,122	15,708	26,037	21,939	20,172	*	*	Up	*
Business tax refunds processed	70,074	105,841	60,544	60,660	62,122	*	*	Down	*
★ Average time to issue a property tax refund (days)	21	12	13	13	25	20	20	Up	Down
★ Average time to issue a business tax refund (requested or non-requested) (days)	15	14	12	12	11	25	25	Down	Down
Average time to issue a requested business tax refund (days)	13	13	12	12	12	17	17	Down	Down
★ Average time to issue a non-requested business tax refund (days)	16	15	14	12	12	17	17	Down	Down
★ Critical Indicator ● Equity Indicator “NA” Not Available ⬆️⬆️ Directional Target * None									

SERVICE 2 Bill, adjudicate and collect on parking summonses.

Goal 2a Increase the proportion of parking and camera violation summonses that are resolved.

In Fiscal 2024, the number of parking summonses received resolved within 90 days is projected to decrease as the number of parking summonses issued in Fiscal 2024 decreased nearly six percent. The percentage of parking summonses paid within 90 days is similarly expected to decrease slightly. These estimates are based on data from the first nine months of the fiscal year, in which 8.8 million parking and camera summonses were resolved. Full year data for Fiscal 2024 will be published in the Fiscal 2025 Preliminary Mayor's Management Report.

Performance Indicators	Actual					Target		Trend	
	FY20	FY21	FY22	FY23	FY24	FY24	FY25	5-Year	Desired Direction
Parking summonses received (000)	8,408	10,351	9,999	10,235	9,647	*	*	Up	*
Parking summonses resolved within 90 days (000)	9,225	10,120	10,767	12,470	NA	*	*	NA	*
★ Parking summonses paid within 90 days (%)	68.5%	65.5%	66.2%	69.0%	NA	65.0%	65.0%	NA	Up
Parking summonses dismissed within 90 days (%)	5.3%	3.7%	3.3%	3.4%	NA	*	*	NA	Down

★ Critical Indicator ● Equity Indicator "NA" Not Available ↑↓ Directional Target * None

Goal 2b Assure that all respondents are offered convenient options for paying and challenging summonses.

DOF continues to execute on its mission by delivering fair, consistent, and efficient hearings, including reviewing 130,576 appeals in Fiscal 2023, an increase of 139 percent over the previous fiscal year. DOF saw an increase in wait times for in-person hearings from 3.3 to 5.3 minutes at the business centers due to a shortage of administrative law judges, although still well below the target of 12.0 minutes. The average turnaround time for hearings-by-mail and hearings-by-web decreased by 15 percent and 28 percent, respectively. Total parking summonses adjudicated decreased approximately 11 percent, from 2.247 million to 2.004 million, and total hearings decreased approximately 21 percent, from 1.27 million to 1.01 million, due to the decreased issuance of parking tickets.

Performance Indicators	Actual					Target		Trend	
	FY20	FY21	FY22	FY23	FY24	FY24	FY25	5-Year	Desired Direction
Parking summonses adjudicated (000)	1,902	1,776	1,959	2,247	2,004	*	*	Up	*
★ Parking summons hearings	998,215	1,117,467	1,047,121	1,277,636	1,014,990	*	*	Neutral	*
– In-person hearings	127,418	132,119	205,862	341,533	210,624	*	*	Up	*
– Hearings-by-mail	260,677	272,599	206,256	190,708	138,999	*	*	Down	*
– Web hearings	610,120	712,749	635,003	745,395	665,367	*	*	Neutral	*
Parking summons "Pay or Dispute" app transactions	1,451,241	1,855,374	2,037,385	2,524,746	2,489,701	*	*	Up	*
★ Average turnaround time for in-person parking summons hearings (minutes)	12.3	1.3	1.3	3.3	5.3	12.0	12.0	Down	Down
★ Average turnaround time to issue decision for parking summons hearing-by-web (days)	4.7	4.0	4.0	5.9	4.2	8.5	8.5	Neutral	Down
★ Average turnaround time to issue decision for parking summons hearing-by-mail (days)	7.2	7.0	6.9	7.8	6.6	14.0	14.0	Neutral	Down
Parking summons appeals reviewed	25,031	35,827	30,073	54,671	130,576	*	*	Up	*
Parking summons appeals granted a reversal (%)	16.0%	23.0%	23.0%	11.0%	7.0%	*	*	Down	Down

★ Critical Indicator ● Equity Indicator "NA" Not Available ↑↓ Directional Target * None

SERVICE 3 Administer rent and property owner exemption programs.

Goal 3a Promptly review applications for exemption programs.

In Fiscal 2024, DOF received 7,823 initial Senior Citizen Rent Increase Exemption (SCRIE) applications, a nine percent increase from Fiscal 2023, and a five percent increase in renewal applications to 26,380. Despite the increase in SCRIE and DRIE application volume, processing times decreased due to the Department’s efforts to maximize resources and utilize staff strategically, as well as increased automation where available. Between Fiscal 2023 and Fiscal 2024, the average time to process applications went from 25.8 to 16.2 days for SCRIE initial applications, and 25.3 to 9.0 days for SCRIE renewal applications. DOF received 11 percent more initial DRIE applications in Fiscal 2024 compared to Fiscal 2023, from 1,472 to 1,648, and renewal applications increased two percent to 5,927. In Fiscal 2024, the average time to process applications decreased from 22.7 to 15.6 days for DRIE initial applications, and 22.4 to 8.3 days for DRIE renewal applications.

In Fiscal 2024, DOF received 8,433 initial SCHE applications, a 15 percent increase from Fiscal 2023, and a 60 percent decrease in renewal applications, from 33,141 to 13,117. Between Fiscal 2023 and Fiscal 2024, the average time to process applications for SCHE initial applications increased from 14.5 to 21.6 days, and from 19.3 to 25.2 days for SCHE renewal applications. DOF received fewer initial and renewal applications for DHE in Fiscal 2024 compared to Fiscal 2023. Initial DHE applications received were down 56 percent in Fiscal 2024 compared to Fiscal 2023, from 33,131 to 13,117, and renewal applications decreased 26 percent, from 2,997 to 2,223. The average time to process applications for DHE initial applications increased from 10.0 to 27.0 days, and 12.8 to 13.9 days for DHE renewal applications. In Fiscal 2024, the State passed a law (Chapter 276 of 2023) redefining the calculation of income for the SCHE and DHE benefits. In response, DOF updated its property tax system, online filing portal, and income validation process to comply with this change. This transition contributed to an increase in processing times. Nevertheless, DOF processed all completed SCHE and DHE applications received by the March 15 deadline prior to the close of the property assessment roll in May 2024, ensuring that the exemptions appeared on customers’ first-quarter property tax bills.

Performance Indicators	Actual					Target		Trend	
	FY20	FY21	FY22	FY23	FY24	FY24	FY25	5-Year	Desired Direction
Initial applications received — Senior Citizen Rent Increase Exemption	4,582	4,389	5,024	7,154	7,823	*	*	Up	*
★ Average time to process initial Senior Citizen Rent Increase Exemption applications (days)	6.9	8.5	11.1	25.8	16.2	10.0	10.0	Up	Down
Renewal applications received - Senior Citizen Rent Increase Exemption	25,632	23,216	32,064	22,959	26,380	*	*	Neutral	*
★ Average time to process Senior Citizen Rent Increase Exemption renewal applications (days)	5.3	9.8	10.2	25.3	9.0	10.0	10.0	Up	Down
Initial applications received — Disability Rent Increase Exemption	1,216	1,098	1,031	1,472	1,648	*	*	Up	*
★ Average time to process initial Disability Rent Increase Exemption applications (days)	7.6	6.7	10.0	22.7	15.6	10.0	10.0	Up	Down
Renewal applications received - Disability Rent Increase Exemption	5,813	5,869	7,464	5,810	6,238	*	*	Neutral	*
★ Average time to process Disability Rent Increase Exemption renewal applications (days)	5.2	9.4	9.8	22.4	8.3	10.0	10.0	Up	Down
Initial applications received — Senior Citizen Homeowners’ Exemption	9,117	9,750	6,094	7,312	8,433	*	*	Down	*
★ Average time to process initial Senior Citizen Homeowners’ Exemption applications (days)	37.1	11.7	10.3	14.5	21.6	↓	↓	Down	Down
Renewal applications received - Senior Citizen Homeowners’ Exemption	6,959	27,328	12,759	33,141	13,117	*	*	Up	*
★ Average time to process Senior Citizen Homeowners’ Exemption renewal applications (days)	20.8	13.2	8.5	19.3	25.2	↓	↓	Up	Down
Initial applications received — Disability Homeowners’ Exemption	669	576	603	728	321	*	*	Down	*
★ Average time to process initial Disability Homeowners’ Exemption applications (days)	34.1	14.6	5.9	10.0	27.0	↓	↓	Down	Down
Renewal applications received - Disability Homeowners’ Exemption	2,659	2,052	2,242	2,997	2,223	*	*	Neutral	*
★ Average time to process Disability Homeowners’ Exemption renewal applications (days)	23.4	25.7	8.6	12.8	13.9	↓	↓	Down	Down

★ Critical Indicator ● Equity Indicator “NA” Not Available ↑↓ Directional Target * None

SERVICE 4 Help NYC taxpayers resolve tax issues.

Goal 4a Through the Office of the Taxpayer Advocate, promptly address inquiries and resolve cases.

The Office of the Taxpayer Advocate (OTA) helps customers who have been unable to resolve their tax-related issues through standard DOF channels. OTA received slightly more inquiries in Fiscal 2024 than Fiscal 2023, up three percent to 1,231. Inquiry processing times rose to 8.5 days in Fiscal 2024 compared to 5.9 days in Fiscal 2023, but still met the 10-day target. The increase in inquiry processing time is attributable to increased taxpayer document collection and verification time to accommodate changes introduced with the new legislation, Chapter 276 of 2023; OTA saw a significant increase in personal exemption inquiry processing time. In Fiscal 2024 the total number of open and closed cases was largely unchanged from the previous fiscal year. Despite an overall increase in the average time to close a case to 41.5 days from 33.0 days in Fiscal 2023, OTA met its 45-day resolution service level agreement and target for a second consecutive year. Some cases took longer to close due to increased volume. SCHE and DHE case volume increased by over 50 percent for instance. Case processing time increased by 26 percent as the adoption of the new income determination rules established in the legislation contributed to longer decision times. Property tax refund case volume decreased by over 50 percent, but processing time increased over 100 percent due to a newly added safeguard process against suspicious refund requests.

Performance Indicators	Actual					Target		Trend	
	FY20	FY21	FY22	FY23	FY24	FY24	FY25	5-Year	Desired Direction
Inquiries received	1,454	1,278	1,177	1,201	1,231	*	*	Down	*
★ Average time to address inquiries (days)	9.9	2.4	1.9	5.9	8.5	10.0	10.0	Neutral	Down
Cases opened	664	834	706	1,045	1,045	*	*	Up	*
Cases closed	1,026	988	774	1,073	1,090	*	*	Neutral	*
★ Average time to close a case (days)	102.5	74.1	48.6	33.0	41.5	45.0	45.0	Down	Down
★ Critical Indicator	● Equity Indicator	"NA" Not Available	↑↓ Directional Target	* None					

SERVICE 5 Record property-related documents.

Goal 5a Increase the percentage of online property recording transactions.

In Fiscal 2024, the average time required to record property documents improved 13 percent to just over one day due to ongoing staff training and staff's increased proficiency with the recently deployed optical character recognition technology that allows for faster document review. The percentage of online recording is consistent with the previous fiscal year.

Performance Indicators	Actual					Target		Trend	
	FY20	FY21	FY22	FY23	FY24	FY24	FY25	5-Year	Desired Direction
Property recording transactions online (%)	78.4%	84.8%	86.0%	83.9%	86.8%	*	*	Neutral	Up
★ Average time to record and index property documents citywide (days)	0.7	2.8	4.5	1.3	1.1	↓	↓	Down	Down
★ Critical Indicator	● Equity Indicator	"NA" Not Available	↑↓ Directional Target	* None					

SERVICE 6 Serve and execute legal processes and mandates.

Goal 6a Increase the proportion of judgments, orders and warrants that are successfully served/executed.

In Fiscal 2024, DOF experienced a six percentage-point decrease in arrest warrants successfully executed. This is a result of 272 warrants being vacated and 427 warrants being withdrawn. Service of child support orders and orders of protection remained consistent in Fiscal 2024 compared to the previous fiscal year at 56 percent. Deputies successfully served 10,996 orders of protection in the ongoing effort to combat domestic violence. In Fiscal 2024, DOF saw an increase in associated operations that successfully generated revenue for the City. This included the Agency's continued participation with the multi-agency joint task force operations against ghost plates. Additionally, the Agency saw the launch of Operation "Padlock to Protect", which has made an impact by closing close to 800 illegal smoke shops.

Performance Indicators	Actual					Target		Trend	
	FY20	FY21	FY22	FY23	FY24	FY24	FY25	5-Year	Desired Direction
Arrest warrants successfully executed (%)	78%	61%	79%	65%	59%	*	*	Down	Up
★ Orders of protection successfully served (%)	55%	61%	61%	58%	56%	↑	↑	Neutral	Up
Property seizure orders successfully executed (%)	62%	40%	50%	51%	49%	*	*	Down	Up
★ Child support orders successfully served (%)	64%	66%	59%	56%	56%	↑	↑	Down	Up
★ Critical Indicator ● Equity Indicator "NA" Not Available ↑↓ Directional Target * None									

AGENCY-WIDE MANAGEMENT

Performance Indicators	Actual					Target		Trend	
	FY20	FY21	FY22	FY23	FY24	FY24	FY25	5-Year	Desired Direction
Total revenue collected (\$000,000)	\$42,310	\$44,550	\$45,341	\$47,768	\$49,120	*	*	Up	*
– Property taxes collected (\$000,000)	\$29,530	\$31,292	\$29,622	\$31,502	\$32,820	*	*	Neutral	*
– Business taxes collected (\$000,000)	\$7,637	\$8,484	\$9,800	\$10,494	\$11,383	*	*	Up	*
– Property transfer taxes collected (\$000,000)	\$2,111	\$1,928	\$3,238	\$2,175	\$1,723	*	*	Neutral	*
– Parking summons revenue (\$000,000)	\$718	\$718	\$847	\$1,118	\$998	*	*	Up	*
– Audit and enforcement revenue collected (\$000,000)	\$999	\$1,137	\$871	\$1,337	\$947	*	*	Neutral	*
– Other revenue (\$000,000)	\$1,315	\$993	\$962	\$1,142	\$1,250	*	*	Neutral	*
★ Critical Indicator ● Equity Indicator "NA" Not Available ↑↓ Directional Target * None									

AGENCY CUSTOMER SERVICE

Performance Indicators	Actual					Target		Trend	
	FY20	FY21	FY22	FY23	FY24	FY24	FY25	5-Year	Desired Direction
Customer Experience									
E-mails responded to in 14 days (%)	83%	79%	81%	60%	51%	85%	85%	Down	Up
Letters responded to in 14 days (%)	84%	64%	75%	56%	68%	85%	85%	Down	Up
Completed customer requests for interpretation	4,627	2,510	3,189	6,031	7,555	*	*	Up	*
Average customer in-person wait time (minutes)	6	1	3	21	14	12	12	Up	Down
Calls answered by a Collections customer service representative (%)	94%	82%	66%	30%	32%	*	*	Down	Up
CORE facility rating	96	99	98	97	100	90	90	Neutral	Up
Number of calls to the Customer Contact Center	39,045	51,299	52,315	73,552	52,711	*	*	Up	*
Average time to complete calls to the Customer Contact Center (minutes:seconds)	12:52	14:11	11:35	10:59	10:47	*	*	Down	*
★ Critical Indicator ● Equity Indicator "NA" Not Available ↑↓ Directional Target * None									

AGENCY RESOURCES

Resource Indicators	Actual ¹					Plan ²		5yr Trend
	FY20	FY21	FY22	FY23	FY24	FY24	FY25	
Expenditures (\$000,000) ³	\$310.1	\$301.1	\$301.2	\$332.1	\$354.9	\$353.1	\$348.0	Up
Revenues (\$000,000)	\$887.0	\$877.4	\$1,064.0	\$1,298.6	\$1,186.6	\$1,110.0	\$1,078.9	Up
Personnel	2,018	1,935	1,725	1,691	1,709	1,984	2,033	Down
Overtime paid (\$000)	\$7,034	\$7,796	\$7,424	\$8,552	\$1,624	\$1,472	\$1,358	Down

¹Actual financial amounts for the current fiscal year are not yet final. Final fiscal year actuals, from the Comptroller's Comprehensive Annual Financial Report, will be reported in the next PMMR. Refer to the "Indicator Definitions" at nyc.gov/mmr for details. ²Authorized Budget Level ³Expenditures include all funds
 "NA" - Not Available * None

SPENDING AND BUDGET INFORMATION

Where possible, the relationship between an agency's goals and its expenditures and planned resources, by budgetary unit of appropriation (UA), is shown in the 'Applicable MMR Goals' column. Each relationship is not necessarily exhaustive or exclusive. Any one goal may be connected to multiple UAs, and any UA may be connected to multiple goals.

Unit of Appropriation	Expenditures FY23 ¹ (\$000,000)	Modified Budget FY24 ² (\$000,000)	Applicable MMR Goals ³
Personal Services - Total	\$164.6	\$205.5	
001 - Administration and Planning	\$46.8	\$55.5	All
002 - Operations	\$20.6	\$50.2	1b, 3a
003 - Property	\$27.5	\$22.9	1a, 1b, 5a
004 - Audit	\$30.1	\$29.9	1a, 1b
005 - Legal	\$5.5	\$30.8	1a, 1b, 2a
007 - Parking Violations Bureau	\$9.9	\$6.5	2a, 2b
009 - City Sheriff	\$24.2	\$9.6	1a, 2a, 6a
Other Than Personal Services - Total	\$167.5	\$178.0	
011 - Administration	\$102.8	\$102.7	All
022 - Operations	\$40.8	\$45.0	1b, 3a
033 - Property	\$4.6	\$5.7	1a, 1b, 5a
044 - Audit	\$0.3	\$0.7	1a, 1b
055 - Legal	\$0.2	\$0.5	1a, 1b, 2a
077 - Parking Violations Bureau	\$0.9	\$0.8	2a, 2b
099 - City Sheriff	\$17.9	\$22.6	1a, 2a, 6a
Agency Total	\$332.1	\$383.5	

¹Comprehensive Annual Financial Report (CAFR) for the Fiscal Year ended June 30, 2023. Includes all funds. ²City of New York Adopted Budget for Fiscal 2024, as of June 2024. Includes all funds. ³ Refer to agency goals listed at front of chapter. "NA" Not Available * None

NOTEWORTHY CHANGES, ADDITIONS OR DELETIONS

- The indicator 'Average amount collected from a closed audit (\$000)' was added to Goal 1a.
- There is no Fiscal 2024 data for 'Originally noticed properties sold in lien sale (%)' or 'Properties in final lien sale' as there was no tax lien sale in Fiscal 2024.
- The indicators 'Property tax refunds and adjustments processed' and 'Business tax refunds processed' were added to Goal 1b.
- The indicator 'Parking summonses received (000)' was added to Goal 2a.

- The below indicators have a data submission lag time beyond the publication of this report and Fiscal 2024 data will be released in a subsequent report. Data for Fiscal 2023 is reported in this report for those such indicators in Goal 2a:
 - ‘Parking summonses paid within 90 days (%)’: 69.0
 - ‘Parking summonses dismissed within 90 days (%)’: 3.4
 - ‘Parking summonses resolved within 90 days (000)’: 12,470
- The following service, goals and indicators names were updated from “parking ticket” to parking summons(es)” to better reflect the what the measure encompasses, which includes parking and camera summonses:
 - Service 2 was changed to ‘Bill, adjudicate and collect on parking summonses.’
 - Goal 2a was changed to ‘Increase the proportion of parking and camera violation summonses that are resolved.’
 - Goal 2b was changed to ‘Assure that all respondents are offered convenient options for paying and challenging summonses.’
 - ‘Parking tickets paid within 90 days (%)’ was changed to ‘Parking summonses paid within 90 days (%)’
 - ‘Parking tickets dismissed within 90 days (%)’ was changed to ‘Parking summonses dismissed within 90 days (%)’
 - ‘Average turnaround time to issue decision for parking ticket hearing-by-web (days)’ was changed to ‘Average turnaround time to issue decision for parking summons hearing-by-web (days)’
 - ‘Average turnaround time to issue decision for parking ticket hearing-by-mail (days)’ was changed to ‘Average turnaround time to issue decision for parking summons hearing-by-mail (days)’
 - ‘Parking tickets resolved within 90 days (000)’ was changed to ‘Parking summonses resolved within 90 days (000)’
 - ‘Average turnaround time for in-person parking ticket hearings (minutes)’ was changed to ‘Average turnaround time for in-person parking summons hearings (minutes)’
 - ‘Parking ticket appeals granted a reversal (%)’ was changed to ‘Parking summons appeals granted a reversal (%)’
 - ‘Parking ticket hearings’ was changed to ‘Parking summons hearings’
 - ‘In-person parking ticket hearings’ was changed to ‘In-person parking summons hearings’
 - ‘Parking ticket hearings-by-mail’ was changed to ‘Parking summons hearings-by-mail’
 - ‘Web parking ticket hearings’ was changed to ‘Web parking summons hearings’
 - ‘Parking ticket appeals reviewed’ was changed to ‘Parking summons appeals reviewed’
 - ‘Parking ticket “Pay or Dispute” app transactions’ was changed to ‘Parking summons “Pay or Dispute” app transactions’

ADDITIONAL RESOURCES

For additional information on items referenced in the narrative, go to:

- NYC Rent Freeze Program:
www.nyc.gov/rentfreeze
- SCRIE:
<https://www1.nyc.gov/site/finance/benefits/landlords-scrie.page>
- DRIE:
<https://www1.nyc.gov/site/finance/benefits/landlords-drie.page>
- SCHE:
<https://www1.nyc.gov/site/finance/benefits/landlords-sche.page>
- DHE:
<https://www1.nyc.gov/site/finance/benefits/landlords-dhe.page>

For more information on the agency, please visit: www.nyc.gov/dof.