

2023 RPIE NON-COMPLIANCE NOTICE

ELECTRONIC SERVICE REQUESTED

#036761624071601#
L4742-3.03-LW10-0016203 P003 T00049 *****SCH 5-DIGIT 10036
CHARLES HENRY PROPERTIES, LLC
CLAUDE SIMON
534 W 42ND ST APT 8
NEW YORK, NY 10036-6221



July 22, 2024

PROPERTY ADDRESS

336 EAST 56 STREET

<u>BOROUGH</u>	<u>BLOCK</u>	<u>LOT</u>
MANHATTAN	1348	35

Dear Property Owner,

Our records indicate that you did not file a complete 2023 RPIE (Real Property Income and Expense) statement by the deadline of June 3, 2024. The purpose of this letter is to provide you with an opportunity to file your RPIE statement and avoid a penalty.

A non-filer penalty of up to \$3,000 will be imposed if you do not file a complete 2023 RPIE statement or a claim of exclusion within 30 days of the date of this notice. If you have not filed a complete RPIE statement for three consecutive years, including this year, your penalty amount is equal to 5% of the final actual assessed value of your property. In addition to the penalty, if you do not file your RPIE statement within 30 days of the date of this notice, you will not be able to challenge your property value with the New York City Tax Commission.

To file a 2023 RPIE statement:

- **Online:** File at www.nyc.gov/rpie within 30 days of the date of this notice.
- **By mail:** If you were previously approved to file the 2023 RPIE statement on paper, mail your completed statement within 30 days of the date of this notice. (All others must file online.)

To file a claim of exclusion: Certain properties are excluded from having to file an RPIE statement. If you qualify for an exclusion, complete and submit section D of the 2023 RPIE statement within 30 days of the date of this notice.

To request a hearing: You can petition for a hearing to protest the penalty indicated above. To file a petition, complete and submit the enclosed "Petition for Hearing" form within 30 days of the date of this notice. Remember, if you file your RPIE statement, you will have met your legal obligations—no penalty will be imposed, and you will not need to request a hearing.

Please visit www.nyc.gov/rpie for more information. If you have questions, email us at rpie@finance.nyc.gov.

Thank you in advance for your attention to this matter.

Sincerely,

The Property Division
New York City Department of Finance

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NYC DEPARTMENT OF FINANCE • PROPERTY DIVISION
**REAL PROPERTY INCOME AND EXPENSE STATEMENT
PETITION FOR HEARING - 2023**

Mail to: NYC Department of Finance, RPIE Unit, 66 John Street, 12th Floor, New York, NY 10038

INSTRUCTIONS: Complete all sections, attach all supporting documents for hearing, and mail to the address above. Use a separate form for each property. Please include a Power of Attorney if representative is not the owner.

BOROUGH: 1 **BLOCK:** 1348 **LOT:** 35

STREET ADDRESS OF THE PROPERTY: 336 EAST 56 STREET

SECTION I - OWNER INFORMATION All information in this section must be completed.

NAME OF OWNER (LAST, FIRST):

MAILING ADDRESS:

TELEPHONE NUMBER:

FAX NUMBER:

EMAIL ADDRESS:

SECTION II - REPRESENTATIVE INFORMATION All information in this section must be completed.

NAME OF REPRESENTATIVE (LAST, FIRST): ☐ SAME AS ABOVE ☐ NET LESSEE ☐ ATTORNEY ☐ AGENT

MAILING ADDRESS:

TELEPHONE NUMBER:

FAX NUMBER:

EMAIL ADDRESS:

SECTION III - HEARING REQUEST All information in this section must be completed.

The above-named owner or duly authorized representative of the owner hereby requests a hearing to determine whether a penalty should be imposed as a result of the owner's failure to comply with the 2023 Real Property Income and Expense ("RPIE") filing requirements for the above-referenced property, as required by New York City Administrative Code section 11-208.1, and Title 19 of the Rules of the City of New York sections 33-01 to 33-07.

Owner requests (must check one):

☐ **Hearing by mail (without personal appearance).** Please submit any additional documents and legal memoranda you wish to submit in support of the owner's position. You will be notified of the decision.

OR

☐ **Hearing in-person.** Please submit any additional documents and legal memoranda you wish to submit in support of the owner's position. You will be notified of a date, time and place to attend an in-person hearing.

issue(s) is REQUIRED.

SECTION IV - SPECIAL CIRCUMSTANCES

If requesting an in-person hearing, indicate if you will need:

☐ A language interpreter

- OR -

☐ An accommodation for a disability

Please indicate language: _____

Type of accommodation: _____

SECTION V - SIGNATURE

Respectfully submitted:

SIGNED: _____ **PRINT NAME:** _____ **DATE:** _____

RPIE PETITION FOR HEARING: FREQUENTLY ASKED QUESTIONS

What can I do to avoid a non-compliance penalty?

- 1. File an RPIE statement or claim of exclusion by the deadline shown on your non-compliance notice.** You can avoid having to pay penalties by filing an RPIE statement or claim of exclusion by the deadline.
- 2. File a petition for a hearing.** If you file a hearing petition, you will not have to pay any penalty until your petition is heard and a final determination is made. If your petition is upheld, the penalty can be fully or partially reduced. If your petition is denied, the full penalty will be due.

Remember that filing a claim of exclusion or RPIE statement within 30 days of the date of the non-compliance notice is the easiest way to avoid penalties entirely.

Why would I submit a petition for a hearing?

You can submit a hearing petition if you believe that the Department of Finance is mistaken in how it categorizes your property and you want to contest your requirement to file. If you believe that you already submitted a complete RPIE, you can submit a petition and include evidence of your completed submission.

Please note that requests to remove a penalty for reasonable cause, such as forgetting to file or losing the relevant documents, will not be granted. There is no exception for reasonable cause in the RPIE law.

Will I be required to appear at the hearing?

You can request an in-person hearing or a hearing by mail. In either case, your petition will be reviewed by an administrative law judge.

What is the deadline for submitting the petition for hearing?

All petitions must be postmarked within 30 days of the date of the non-compliance notice.

What happens after I submit a petition for hearing?

Your petition will be reviewed by mail or in person by an administrative law judge and a final penalty, if any, will be determined by the Department of Finance. You will not have to pay any penalty until your petition is heard and a final determination is made. You will receive a letter about the final outcome of the hearing and any penalty due.

How can I check the status of my RPIE statement?

Contact the Department of Finance at rpie@finance.nyc.gov to review your filing status.