



MYTH vs. FACT

NYC Advisory Commission on Property Tax Reform

Myth 1

The Advisory Commission was created to resolve the legal issues raised in the TENNY lawsuit.

Fact

The Commission's mandate was policy-focused. It was charged with recommending reforms to make the system "fairer, simpler, and more transparent" while maintaining revenue neutrality. It did not analyze or resolve the legal uniformity and Fair Housing Act claims central to the TENNY litigation.

Myth 2

The Commission's Final Report fixes the uniformity issues identified by the Court of Appeals.

Fact

The Final Report proposes a new framework but does not correct unequal assessment ratios or the "substantially unequal tax bills" the Court found legally significant. Compliance with uniform assessment requirements remains unresolved.

Myth 3

The Commission addressed the undervaluation of high-value co-ops and condos.

Fact

The Court held that the City has discretion to adjust valuation methodology for certain high-value properties. The Commission did not adopt valuation changes that would correct longstanding disparities. Instead, it proposed structural reclassification without resolving valuation inequities.

Myth 4

The Commission analyzed and remedied racial disparities.

Fact

The Final Report does not conduct a racial impact analysis or propose remedies tied to disparate impact concerns, despite the Court's acknowledgment of allegations affecting majority-minority neighborhoods.

Myth 5

The Commission's work substitutes for compliance with the Court's ruling.

Fact

The Court of Appeals confirmed that New York City has authority under existing law to correct inequities. Policy recommendations do not substitute for legal compliance.