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Received a NYC Pied-à-Terre Tax Notice? What Homeowners Must Do Now to Avoid the Surcharge

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Top Takeaways

- **Check your mail and respond immediately.** NYC mailed Pied-à-Terre surcharge notices to owners of high-value residences without confirming primary vs. secondary status; respond promptly using the notice's web link and PIN to avoid a substantial surcharge.
- **Gather documentation for any exemption.** If the home is your primary residence or otherwise qualifies (e.g., occupied by family or rented to an NYC tenant), be ready to substantiate it with paperwork like a driver's license or recent tax return.
- **Watch the deadlines—coordinate with your co-op.** Filings are due August 21, 2026 for houses/condos and August 24, 2026 for co-ops; co-op owners should contact their managing agent immediately to ensure timely processing.

Check your physical mailboxes!

It appears that the New York City Department of Finance (the Department) sent out Pied-à-Terre assessment notices by ordinary mail to all homeowners owning New York City residences with a fair market value (based on assessed value) in excess of the applicable Pied-à-Terre surcharge threshold amount. Apparently, those notices were sent without the Department first attempting to determine whether such residence is the owner's primary residence or a secondary home. If you received such a notice in connection with a New York City residence you own, you *must* respond immediately to prevent the inadvertent imposition of the Pied-à-Terre surcharge, which could be quite substantial.

The notice provides specific instructions, a web link and a personalized PIN needed to respond. Note that to the extent the New York City property is your primary residence or you qualify for one of the other exemptions (e.g., the property is occupied by a family member residing in New York City or is rented to a tenant residing in New York City), you will need to substantiate your exemption claim with paperwork, such as a copy of your driver's license or your most recently filed income tax return.

The deadlines to file a Pied-à-Terre surcharge exemption are as follows:

1. **August 21, 2026, for residential homes and condominiums**
2. **August 24, 2026, for co-op apartments**

In the case of co-ops, the cooperative board should have received the Pied-à-Terre notice, but we recommend that you contact your managing agent immediately to ensure the co-op board is timely processing the paperwork. You may need to provide the co-op board with supporting documentation to establish your individual exemption position.

Katten's Private Wealth attorneys help families and their businesses navigate laws and regulations and develop strategies to help keep them thriving today and for generations to come. For questions on the New York City Pied-à-Terre surcharge notice contact your Katten attorney today.

CONTACTS

For more information, contact your Katten attorney or any of the following attorneys.

Parker F. Taylor
+1.212.940.8668
parker.taylor@katten.com

Joshua S. Rubenstein
+1.212.940.7150
joshua.rubenstein@katten.com

Ronni G. Davidowitz
+1.212.940.7197
ronni.davidowitz@katten.com