

O'Connor Expands Property Tax Services with New Office in New York

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NEW YORK CITY, NY, UNITED STATES, March 26, 2025 /EINPresswire.com/ --

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In February 2025, O'Connor expanded its property tax services with a new office in New York with Frank Grampone leading the office. Frank Grampone works with commercial property owners in NYC and residential property owners in Nassau and Suffolk Counties. With a wealth of experience in New York property tax services, Frank offers expert advice to clients as they navigate the complexities of property taxation.

New York Property Tax Regulations

O'CONNOR Tax Reduction Experts



Property tax consultant Frank Grampone leads New York office

In New York, property taxes are

handled at the local level, meaning each county, city, town, or village sets its own property tax rates. Property taxes are assessed by a variety of taxing authorities, such as the county, city, school districts, and special districts. The assessed value of a property is determined by the tax rate set by the appropriate taxing authority.

Following the determination of assessments and the application of tax rates, property tax bills are issued by the local governments. Property tax bills are typically sent out in the fall. The

payment schedule is contingent upon the location, and it may fluctuate; however, many areas provide semi-annual or quarterly payment options.

Property Tax Deadlines

The following are the deadlines for the cities and counties that we serve.

City or County Deadline

New York City March 3, 2025 Nassau County March 3, 2025 Suffolk County May 20, 2025

Property tax deadlines for NYC, Brooklyn, Manhattan, Queens, and Staten Island, and Nassau County have passed (March 3, 2025). However, it is not too late for property owners to enroll with O'Connor for the 2026 tax year.

Property owners in Suffolk County still have a chance to work with O'Connor for their 2025 property tax needs.

New York Commercial Property Tax

O'Connor handles Class 2 and Class 4 commercial property appeals in New York City, including apartments, co-ops, condos, office buildings, warehouses, and retail stores, across Brooklyn, Manhattan, Queens, and Staten Island.

Class 2 properties include:

Residential properties that are not owner-occupied and commercial properties such as apartment buildings, condominiums, and retail spaces. In New York, class 2 properties typically refer to properties that include both residential and commercial factors. For example, a property with apartments above retail stores.

Class 4 properties include:

Commercial real estate properties that are primarily used for business or income-generating purposes such as office buildings, retail stores, industrial properties, and hotels. Class 4 properties are frequently assessed with greater detail due to their potential to generate revenue, such as through rents or other business operations.

Nassau County

Nassau County conducts annual property assessments, and your property taxes are determined

based on this assessment. To challenge your assessment for the upcoming tax year, grievances must be filed during the grievance period, which spans from January to early March.

Suffolk County

In Suffolk County, your property taxes are calculated based on your property's assessed value. You have the right to file a protest if you disagree with the assessor's valuation, but it must be done by the deadline set for your town or village. Grievances must be submitted by the third Tuesday in May. Various exemptions are available to reduce tax liability, and taxes are paid in two installments each year.

Property taxes in Nassau and Suffolk County are determined by the assessed value of the property and the tax rates set by multiple local authorities, including the county, towns, and school districts. Property owners can appeal their assessments if they believe they are too high, and various exemptions can reduce the amount of taxes owed.

For both Nassau and Suffolk County, we pursue all legal avenues of appeal, including taking your case to the Small Claims Assessment Review (SCAR) in the New York State Supreme Court.

In general, property taxes in New York can be complex due to the numerous taxing authorities and the exemptions that are available. Therefore, it is imperative for property owners to stay informed and make sure their property assessments are correct.

For over 50 years, O'Connor's proven strategy has been effective in achieving results through property tax appeals. Using our extensive proprietary data, we present strong evidence to build cases for your property tax reduction, focusing on both unequal appraisal and unequal market value.

About O'Connor:

O'Connor is one of the largest property tax consulting firms, representing 185,000 clients in 49 states and Canada, handling about 295,000 protests in 2024, with residential property tax reduction services in New York, Texas, Illinois, and Georgia. O'Connor's possesses the resources and market expertise in the areas of property tax, cost segregation, commercial and residential real estate appraisals. The firm was founded in 1974 and employs a team of 1,000 worldwide. O'Connor's core focus is enriching the lives of property owners through cost effective tax reduction.

Property owners interested in assistance appealing their assessment can enroll in O'Connor's Property Tax Protection Program ™. There is no upfront fee, or any fee unless we reduce your property taxes, and easy online enrollment only takes 2 to 3 minutes.

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