



**Introductory Number 906-A  
Testimony of Commissioner David M. Frankel  
Before the New York City Council  
Committee on Finance**

**April 23, 2013**

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Committee on Finance  
April 23, 2013 – 10:00A.M.

Good morning, Chairman Recchia and members of the Committee on Finance. My name is David M. Frankel, and I am Commissioner of the Department of Finance. Thank you for the opportunity to testify today regarding Introductory Number 906A, which would move the deadline to file annual Real Property Income and Expense statements (RPIE) from September 1 to June 1. This small adjustment will mean better, more accurate, and more transparent assessments for all Class 4 and many Class 2 taxpayers — hundreds of thousands of residential condominium and cooperative owners in addition to tens of thousands of businesses. The bill would also make some additional changes to the process by which Finance administers the RPIEs, which are mandated by Local Law. The Bloomberg Administration strongly supports this bill's enactment.

By way of background, Real Property Income and Expense statements are the primary source of information Finance uses when assessing income-producing property. Required filers generally include commercial properties, residential rentals, office buildings, factories, and hotels. In addition, because State law requires that we assess residential condominiums and cooperatives as if they were income-producing properties, we also use the data contained in the filings for those assessments. All told, we use information in the 80,000 RPIE filings we receive to assess approximately 350,000 properties. Based on the filings, we calculate each filer's property's net operating income, which we then divide by the appropriate capitalization rate to determine the market value for the property. As you know, market values are used to calculate the assessed value, which is multiplied by the tax rate set by the Council and the Mayor to create the tax bill. Ensuring that we receive timely, complete, and accurate filings is critically important to our ability to produce a fair assessment roll, which is one of our agency's core responsibilities. Today, I will review our efforts to meet these goals, as well as how Introductory Number 906-A will greatly enhance these efforts.

Just to give you a sense of our current assessment timeline, once we receive the RPIE filings in September, we first transfer them into our assessment data systems and check the validity of the filed data, making adjustments as necessary. Once the processing and review of the data is complete, we then develop guidelines based on the filed information and use the data as the baseline for modeling, quality assurance, and development of individual assessments. As I previously mentioned, due to State law, we cannot even begin assessing residential condominiums and cooperatives until this process is complete, since those assessments are based on comparable properties that filed RPIEs. The process for assessing these 350,000 properties requires tens of thousands of hours of staff time, all compressed into less than four months. All the while, work on the other 750,000 properties is ongoing. In the past two years, the tight timeframe I just outlined was shortened even further by major storms — in FY12 Hurricane Irene and FY13 Hurricane Sandy. Sandy in particular imperiled our ability to process the data and prepare the assessment roll prior to our January 15<sup>th</sup> deadline — and even though our Property Division was able to pull it off, our time constraints required us to do much of our auditing and review after the Tentative Assessment Roll had been released.

Clearly, the time we have to perform these tasks is too short. An earlier filing deadline would enable us to evaluate more thoroughly the information in the RPIEs prior to the release of the Tentative Assessment Roll. Moving up the date to file the RPIE was a key finding of a Manhattan Grand Jury report issued in August of 2012, which found that the current deadline does not allow us adequate time to evaluate information in the filings. The Grand Jury recommended a filing deadline of no later than June 1, which is the date set forth in this bill. In addition to providing us with the time necessary to audit our own work and check our assessments for outliers, it also enables us time to review the RPIE filings themselves and spot any incorrect or missing information.

Each year, once the deadline to file RPIEs has passed, we send property owners a letter reminding them of their filing requirements and offering them an opportunity to submit their forms without penalty. This year, we also posted the RPIE instructions and form a full six months prior to the deadline, providing ample time to file and enabling owners to familiarize themselves with the requirements far ahead of the deadline. Despite our letters and outreach

efforts, however, some owners still fail to file. In 2010, we began imposing penalties to ensure compliance with the requirement to file RPIEs by the required deadline. Our goal with these penalties has never been to raise revenue or to punish property owners; it is simply to motivate property owners to file. That first year, our penalty structure was a modest flat rate that started at \$200 for properties with the lowest assessed values and progressively increased for higher valued properties. Since then, our penalties have increased to an amount equal to a percentage of the property's assessed value. We are still not charging anywhere near the maximum penalties authorized under the law, but again, our focus has been to improve compliance. So far, our outreach and penalties have resulted in a dramatic increase in owners meeting their filing requirements, from 67% before the penalty program to 91% in our current Fiscal Year.

Some property owners are not required to file RPIEs, but have to inform us of their exempt status. Owner-occupied properties, as an example, are not required to file, but because we would not know that the property was owner-occupied, we would expect an RPIE. For these properties, we require a simple form, which requires little more than contact information and a checked box. This is called a Claim of Exclusion. Introductory Number 906-A would create a small penalty for property owners who are required to file the Claim of Exclusion for failing to file. It also would require us to provide a notice on the January Property Tax Bill and the annual Notice of Property Value informing property owners of their requirements to file the appropriate form.

Introductory Number 906-A also would require Finance to provide information regarding the results of our data analysis and valuation, including how we determined capitalization rates and how values have changed from year to year. We include much of this information on our newly improved website at [nyc.gov/finance](http://nyc.gov/finance), and we are happy provide additional information, per the legislation, to improve our transparency even further. I'd like to thank the Council for working with us on these provisions and on the bill itself to ensure that it meets our operational needs while also addressing the needs of property owners who are required to file.

Thank you again for the opportunity to testify. I would be happy to answer your questions.



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**Testimony of George Sweeting**  
**Deputy Director, New York City Independent Budget Office**  
**To the New York City Council Finance Committee**  
**On Legislation to Improve Requirements on the Reporting of Income and Expenses by Property Owners**

**April 23, 2013**

Good morning Chairman Recchia and members of the Finance Committee. I am George Sweeting, deputy director of the New York City Independent Budget Office. Thank you for the opportunity to testify today regarding Intro 906-A.

Intro 906-A makes several important changes to the Administrative Code regarding the filing of real property income and expense (RPIE) statements by owners of real property including: 1) moving the filing deadline earlier in the year; 2) adding a requirement that certain properties excluded from the filing requirement because of how they are used will now have to file a form claiming the exclusion; 3) making the penalties for failure to file the required information a lien against the property and eligible for inclusion in lien sales by the city; and 4) requiring the Department of Finance to make more statistical information available about assessment changes on the annual assessment roll as well as the assessment calculations used for individual properties.

There is no question that requiring the filing of income and expense statements is a burden for landlords. But there is also real benefit both to landlords and the city if the information submitted is used appropriately to generate more accurate and consistent assessments for income-producing properties. In general the changes proposed in Intro 906-A should result in more uniform assessments while also increasing information for taxpayers about how properties are assessed. Given the complexity of our city's property tax system, such changes are particularly welcome. Still, the proposed changes raise some issues that merit further consideration. I will discuss three of these changes.

***Moving the Filing Deadline***

Moving the filing deadline forward by three months will make it more certain that the city is able to base assessments on the most current information. Keep in mind that the assessments for the upcoming fiscal year are largely completed six months before the start of that fiscal year. Thus, the tentative assessments for the 2013-2014 fiscal year were completed and released in early January 2013. The field work and analysis that went into those assessments began in the late summer of 2012.

Currently, owners of income-producing properties have a September deadline to file returns reporting their income and expenses for the prior year. Thus, in September 2012, when assessments for 2013-2014 were already underway, they reported their 2011 income and expenses. Given the time needed to process the RPIE returns, the data filed in September 2012 was received after work on the 2013-2014 assessments had begun. The finance department is forced to scramble to take advantage of the newer data; despite these efforts, in at least some cases it appears that the latest data assessors had to work with had been filed in September 2011 covering 2010 income and expenses. Moreover, this lag in when the information is available affects the development of the assessment guidelines that provide the assessors with crucial information and guidance for estimating income information if none is available and for aligning incomes with the department's capitalization rates.

Moving the filing deadline from September to June should reduce the lag in the availability of the most up-to-date income and expense results. It should also make it possible to develop the guidelines using more recent data. However, we wonder if June is early enough. To increase the chance that assessors will have data from the most recent year available, a May deadline might be preferable. While this would reduce the time for property owners to complete the return, at that time of the year many property owners are already completing a parallel Tax Commission income and expense statement in order to protest their assessments at the commission.

#### ***Nonfiling Penalty Would Be Liable***

Failure to file has been a persistent problem since income and expense reporting began in the late 1980s. Although the law has always allowed for a penalty—up to 4 percent of the property's assessed value if not filed within four months of the filing deadline—for many years the penalties were very rarely charged. Beginning with the 2007-2008 assessment roll, the department attempted to improve filing compliance without explicitly charging penalties. The finance department tried to encourage filing by assigning the highest possible income and lowest possible expense when assessing properties that had not submitted the information. The department promised to redo a property's assessment with updated information if it was submitted in time. That year, about 35,000 properties received this treatment, roughly 12 percent of the properties subject to the filing requirement. Compliance improved, but not by as much as IBO and others expected. This suggested that for some owners, the higher assessments under the department's more aggressive approach were still lower than they expected to face if they submitted the required information. That means less tax revenue for the city and higher tax rates for everyone else.

Beginning with the 2012 assessments, the finance department resumed charging the penalty for failure to file returns. The finance department assessed \$27 million in penalties against properties whose owners failed to file returns due in September 2011. About \$21.5 million of those penalties remain outstanding. Since these initiatives began, compliance has improved, and based on finance department data it appears that there were only about 10,300 owners who did not file last September.

Intro 906-A would make the nonfiling penalty a lien against the property. Such liens would be eligible to be included in the city's periodic lien sales. IBO expects this change to further increase compliance with the filing requirement.

***Additional Reports and Information to Improve Transparency***

Intro 906-A would require the finance department to post additional statistical reports on its Web site, presenting data on changes in market values, assessments, and the distribution of income and expenses by geographic areas and property types. The Department of Finance would be required to post much of the information used in developing the assessment guidelines by February 15<sup>th</sup> each year. Finally, the department would be required to provide information about the specific factors used to determine the market value of each property.

Over the last decade, the finance department has gradually moved towards making such information available and the legislation would codify a requirement to continue doing so and set a required date for release of the information. Improving the transparency of the property tax system for property owners is an objective that our office has long supported. Still, there are some aspects of the proposal where we suggest further consideration.

The new section 11-207.1 describes statistics that are relevant for income-producing properties but not for properties in Class 1 or for coops and condos in Class 2. It would be helpful to tailor additional data items relevant to those property types and perhaps spell out a requirement to segregate the statistics by tax class. Of lesser consequence, Section 11-207.1.a.3 refers to income and expense data from the required income and expense filings, but it is common practice within the Department of Finance to combine data from those returns with those filed with the Tax Commission. If the goal is to have comprehensive information about incomes and expenses in the city, it might be preferable to describe reports combining these two sources.

Again, thank you for the opportunity to testify and I would be happy to try to answer any questions you may have.

**Testimony**  
**City Council Hearing**  
**April 23, 2013**  
**Intro. 906-A**

**Real Property Income and Expense Statements**

The Real Estate Board of New York is a trade association with 13,000 owners, builders, brokers, managers and other real estate professionals active in real estate in New York. We are here today to offer suggested improvements Intro. 906-A which we support.

First and foremost, this version of the bill introduces a welcomed and needed element of transparency and disclosure of critical decision making information by the Department of Finance into the assessment process. These modifications will be a benefit to individual taxpayers, organizations like REBNY which regularly analyze the real property tax roll and the City Council. This bill is a good start in codifying and providing sunlight on the assessment process.

However, there are still some problems with the bill.

Even though the bill adds some safe guards for property owners, making RPIE penalties a lien is extremely punitive relative to the problem it is trying to address. We support reasonable steps that would promote compliance with the RPIE requirements. Based on DOF comments, its recent enforcement efforts have been very successful with a significant decline in the number of non-filers. We should continue to pursue these effective measures, not impose a punitive penalty. This penalty would be an especially troublesome burden for new owners who learn after acquire the property that an RPIE was not filed and that they are now punished for the prior owner's failure to file.

It seems unfair to impose a penalty on an owner for not telling DOF that they are exempt. This version established modest penalties. Nevertheless why are we imposing a notification obligation for an owner to tell the taxing authority that they are exempt. Why do we want to impose this reporting requirement on a church, on an owner-occupant of a repair shop on Coney Island Avenue, a dentist in a 300 SF condo office unit or a builder on Staten Island with a Class 4 vacant lot. For larger properties, the burdensome situation is where a new owner has to file the exemption before he decided to buy the property or within a very short time after. The new buyer should get at least 30 or 45 days to claim the exemption.

We should delete the lien provision and the requirement for exempt properties to file that they are exempt.

Here are some other changes we propose.

The bill should permit a Tax Commission hearing for those properties who do not file by June 1, but which cure the non-filing by the date allowed by DOF. Denial of a Tax Commission hearing seems to be a harsh punishment and could subject the owner to significant over assessment for an oversight or an inadvertently missed deadline. The Tax Commission hearing not only corrects the current assessment but provides feedback to Finance for the next year so it is not over-assessed again. Finance should be equally interested in avoiding over and under assessment.



We question why the law does not require DOF to publish the defect list sooner than Feb. 1st, which is some seven months after the June 1st filing deadline. If this information is crucial to an accurate valuation of a property and necessary in order to create an accurate assessment roll, they should be letting taxpayers know that they need to make curative filings before the tentative assessment roll is due.

A number of our members don't think the bill as written specifically requires what is now provided on page 2 of the NOPV. The bill should require that all of the calculations be made available for all property types (or at least all Class 2, 3 and 4 property). There needs to be an enforcement mechanism to make this at all meaningful. As we have seen, this information has not been released in a timely manner and this is crucial for owners who must decide to incur the cost of filing an audit Income and Expense statement at the Tax Commission to challenge their assessment.

Unlike other taxes where the rate and the taxable base is established, clear and fixed for extended periods of time, the real property tax has its rate and taxable base established annually and entirely by the City. For these reasons we should mandate complete transparency on the methods and sources of information used by the DOF to value property and should seek appropriate and effective rules to guarantee that there is complete compliance.

**NEW YORK  
CITY BAR**

**COMMITTEE ON CONDEMNATION  
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April 23, 2013

Committee on Finance  
New York City Council  
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Re: Comments on New York City Council Proposed Int. No 906-A

To The Committee on Finance:

Good morning. I wish to commend the Finance Committee of the City Council for the excellent and hard work that shows in the latest redraft of Proposed Intro No. 906-A, dealing with requiring income and expense statements from property owners for tax assessment purposes.

Thank you for this opportunity to highlight a few areas in the proposal where further refinements would enhance fairness to the taxpaying public.

LIENS: Making the real property income and expense statement (RPIE) non-filing monetary penalty a lien upon the real estate is unfair to new owners and raises serious due process concerns. Requiring new owners to exercise "due diligence" to determine whether there has

been an RPIE non-filing ---in advance of DOF issuing its non-filing list---creates a burden that they may be unable to meet.

Consider that under the current proposal, DOF does not have to publish a non-filing list until February, some eight months after the proposed June 1<sup>st</sup> filing date for RPIE. By that time, any escrows or retained proceeds from a sale of the property may have been released to the seller. Similarly, the ability of a new purchaser to pursue remedies against or reimbursement from the seller may weaken, or become increasingly impractical, with the passage of time.

NON-FILER/DEFECT LIST: Given DOF's stated purpose of requiring RPIE data for assessment purposes, if the annual tentative assessment roll must be published by January 15<sup>th</sup>, DOF should be obligated to publish a non-filer/defect list much earlier than February 1<sup>st</sup>. Indeed it is in DOF's interest to obtain curative RPIE filings at a far earlier date.

There should be no technical issue in this day and age preventing DOF from generating a non-filer list the day after the RPIE filing deadline, showing what properties do not have RPIEs uploaded to their system. Also, there is no enforcement mechanism in the bill should DOF decline to publish the list. In fact, the bill provides that DOF's failure to publish does not prevent the imposition of penalties. An explicit, enforceable obligation on DOF to promptly publish a list, soon after the filing deadline and prior to publication of the next tentative assessment roll, will give property owners, mortgage servicers, banks, title companies, management companies and the rest of the real estate community the tools they need to avoid

inadvertent penalties and potential over-assessment, as well as to insure that DOF is provided with the information it claims to so sorely need.

EXCLUSIONS: The requirement to affirmatively file a given property's exclusion from RPIE is unfair and unnecessary. DOF already knows, for example, which properties it has assessed under \$40,000. The exclusion filing requirement will disproportionately affect smaller property owners, many of whom are not real estate professionals and perhaps less sophisticated. They are the last people who should be penalized for failing to provide DOF with information it already has access to. A property that is in fact entitled to an RPIE exclusion, whenever that is proven, should be treated as having incurred no penalty at all.

LOSS OF A TAX COMMISSION HEARING: There is no valid rationale to de-couple the statutory penalties from one another. Both the monetary penalty and the loss of a Tax Commission hearing are located in the same section of the RPIE law, and should be treated as operating together. The amendment waiving monetary penalties should an RPIE filing be made during the cure period should also include restoration of the right to a hearing. A particularly pointed example of the inequity of the current proposal can be seen in the case of a new purchaser. What basis can there be for denying redress on taxes to a first-time owner of a building?

Even as to existing owners, it is not necessarily the case that waiving the denial of a hearing in the event of a cure will encourage late filing. The overwhelming majority of property owners in New York City are law-abiding and organized people and companies seeking to run their businesses efficiently. It would seem unreasonable to assume that they would affirmatively decide to file late, at some time yet to be determined, at the expense of heavy penalties that would attach should they not cure within a very narrow window of time. The right to tax redress is very important to them and something they would not wish to forego lightly.

\* \* \*

I thank the Committee on Finance for extending its valuable time today.

Very truly yours,

A handwritten signature in black ink that reads "Donald Liebman". The signature is written in a cursive style with a long horizontal flourish at the end.

Donald Liebman

April 23, 2013

Testimony of DC 37 Local 1757 on Proposed Int. No 906-A

Good morning Chairperson Reechia and members of the City Council. My name is Fran Schloss and I am the President of DC 37 Local 1757. Local 1757 represents Assessors, Appraisers and Housing Development Specialists.

Today, I am speaking on behalf of the Assessors of which I am one. I am going to relay the Assessors thoughts on two specific suggested changes that are being proposed to amend subdivisions of Section 11-208.1 of the Administrative Code of the City of New York as added by Local Law Number 63 for the year 1986.

The Assessors, as a group, overwhelmingly support changing the filing deadline for the submissions of Real Property Income and Expense Statements from September 1<sup>st</sup> to June 1<sup>st</sup>. A June 1st submission deadline will help to afford Assessors, within the Department of Finance, the additional time that has long been needed to analyze these income and expense statements of income producing properties and then value the related property.

There is, however, a concern with regard to the amended penalties proposed for failure to either file a Real Property Income and Expense Statement or cure a defective statement. I am the former Administrative Assessor for the long defunct Income and Expense Unit that once functioned within the Department of Finance's Property Division. This unit examined these RPIE submissions for defects, sent out letters to cure, determined exclusions, transposed and transcribed the information given on the Real Property income and Expense Statements, analyzed that information for valuation guideline purposes and pre-audited flagged properties. I am, therefore, testifying that the newly proposed penalties will only have teeth if hearings are carried out and the liens when warranted as penalties are actually applied. In the past the Department of Finance has balked at conducting hearings and imposing penalties that were permitted under the existing statute. What strategy is in place to enforce any agreed upon amendment pertaining to an owner having failed to properly file? For example, will there be a budget set aside for hearings. Will a staff need to be hired to oversee the process?

DC 37 Local 1757 thanks you for the opportunity it has been given to testify regarding both a proposed change to the RPIE submission deadline and its concern with regard to any newly proposed action to be taken due to a property owner failing to properly file. Once again thank you.



**Council of New York Cooperatives & Condominiums**  
INFORMATION, EDUCATION AND ADVOCACY

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**TESTIMONY BEFORE THE COMMITTEE ON FINANCE**

**On Proposed Int. No. 906-A**

April 23, 2013

My name is Mary Ann Rothman. I am the Executive Director of the Council of New York Cooperatives & Condominiums, a membership organization whose 2200 members are the homes of more than 160,000 New York families. CNYC members span the full economic spectrum of home ownership in our city. Property taxes are a very big issue for us.

We appreciate efforts of the City Council to amend this bill with regard for the needs of New York families who strive to maintain the affordability of their homes. Gone from this version are some of the more burdensome requirements that the legislation previously contained.

We are also optimistic that the additional information that the Department of Finance will be required to provide will help our members understand the complexities of their property tax bills.

Int. 906-A changes the date for filing RPIE forms from September 1<sup>st</sup> to June 1<sup>st</sup>. This will create challenges for many of our members; we note that the Commissioner is authorized to grant 60 day extensions to cooperatives and condominiums, and we do hope that these will be readily forthcoming. The legislation also requires RPIE Forms or Claims of Exclusion from virtually all multiple dwellings of more than 10 units. Notification is prescribed on January bills, which is excellent, but we respectfully suggest that a second notification be planned as well, in an effort to make sure that all comply.

Finally, the rules proposed by the Department of Finance for RPIE filings require income and expense information about rental units owned by sponsors or investors in cooperatives and condominiums. As we have previously testified, this information is easily acquired when Boards and sponsors have a cordial relationship, but if an adversarial situation exists, the Board may have to make other concessions in order to obtain this information. CNYC respectfully suggests that the form be changed to require that the entity that owns rental units be required to supply income and expense information for those units

Thank you.

**THE COUNCIL  
THE CITY OF NEW YORK**

Appearance Card



I intend to appear and speak on Int. No. \_\_\_\_\_ Res. No. \_\_\_\_\_

in favor  in opposition

Date: \_\_\_\_\_

Name: Michael Slattery (PLEASE PRINT)

Address: 570 Lexington Ave

I represent: Real Estate Board of NY

Address: S/A

**THE COUNCIL  
THE CITY OF NEW YORK**

Appearance Card



I intend to appear and speak on Int. No. 906-A Res. No. \_\_\_\_\_

in favor  in opposition

Date: 4/23/13

Name: Mary Ann Rotman (PLEASE PRINT)

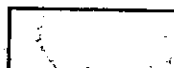
Address: 110 Riverside Dr #5B NY 10024

I represent: CNYC - Council of NY Cooperatives & Condominiums

Address: 250 W 57 St

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THE CITY OF NEW YORK**

Appearance Card



I intend to appear and speak on Int. No. \_\_\_\_\_ Res. No. \_\_\_\_\_

in favor  in opposition

Date: \_\_\_\_\_

Name: George J. Shapiro (PLEASE PRINT)

Address: 110 William St

I represent: JBO

Address: \_\_\_\_\_

Please complete this card and return to the Sergeant-at-Arms



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THE CITY OF NEW YORK**

Appearance Card

I intend to appear and speak on Int. No. \_\_\_\_\_ Res. No. \_\_\_\_\_

in favor  in opposition

Date: 4/23/13

(PLEASE PRINT)

Name: David Frankel

Address: 1 Centre Street

I represent: Dept. of Finance

Address: \_\_\_\_\_

**THE COUNCIL  
THE CITY OF NEW YORK**

Appearance Card

I intend to appear and speak on Int. No. 906-A Res. No. \_\_\_\_\_

in favor  in opposition

Date: 4-23-2013

(PLEASE PRINT)

Name: Donald Liebman

Address: 6 East 45 St, NY NY 10017

I represent: NYC Bar Association

Address: 42 West 44th Street NYC 10036

**THE COUNCIL  
THE CITY OF NEW YORK**

Appearance Card

I intend to appear and speak on Int. No. \_\_\_\_\_ Res. No. \_\_\_\_\_

in favor  in opposition

Date: 4/23/13

(PLEASE PRINT)

Name: Fran Schloss

Address: 175 Barclay Street NY NY 10007

I represent: President, L1757, DC37

Address: \_\_\_\_\_

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