

## **WHAT IS PLUTO™?**

The Primary Land Use Tax Lot Output (PLUTO™) data file was developed by the New York City Department of City Planning's Information Technology Division (ITD)/Database and Application Development Section. It contains extensive land use and geographic data at the tax lot level in ASCII comma-delimited borough files. Each file contains the tax lots within the borough.

The PLUTO tax lot data files contain over seventy data fields derived from extracts of mainframe data files maintained by the Department of City Planning (DCP), Department of Finance (DOF), Department of Citywide Administrative Services (DCAS), and from information contained in Landmarks Preservation Commission (LPC) publications and web site. The ITD/Database and Application Development Section has also created additional fields based on data obtained from one or more of the major data sources. PLUTO data files contain three basic types of data:

- Tax Lot Characteristics;
- Building Characteristics; and
- Geographic/Political/Administrative Districts.

There are two idiosyncrasies regarding the tax lot data. The PLUTO data contain one record per tax lot except for condominiums. PLUTO data contain one record per condominium complex instead of records for each condominium unit tax lot. A tax lot is usually a parcel of real property. The parcel can be under water, vacant, or contain one or more buildings or structures. The Department of Finance assigns a tax lot number to each condominium unit and a "billing" tax lot number to the Condominium Complex. A Condominium Complex is defined as one or more structures or properties under the auspices of the same condominium association. Consequently, before the development of the PLUTO data, comparing Department of Finance tax lot data was difficult in study areas that contain both condominiums and other types of real property. To improve this situation, DCP summarized DOF's condominium unit tax lot data so that each Condominium Complex within a tax block is represented by only one record. The Condominium Complex record is assigned the "billing" tax lot number when one exists. When the "billing" tax lot number has not yet been assigned by DOF, the lowest tax lot number within the tax block of the Condominium Complex is assigned.

The second idiosyncrasy is related to borough and community district geography. Two portions of the City, Marble Hill and Rikers Island, are legally located in one borough but are serviced by another borough. Specifically, Marble Hill is legally located in Manhattan but is serviced by The Bronx, while Rikers Island is legally part of The Bronx but is serviced by Queens. Therefore, Marble Hill tax lots are located in the Manhattan borough file and Rikers Island tax lots are in The Bronx borough file. .

The PLUTO data is usually updated twice a year. Check the City Planning web site, [www.nyc.gov/planning](http://www.nyc.gov/planning) for update status. The date of the eight source data files and the base map used to create PLUTO18v1 are:

## PLUTO 17v1.1 - DATES OF DATA

SOURCE	DATE OF DATA
Department of City Planning - Political and Administrative Districts	January 15, 2018
Department of Finance – Digital Tax Map	April 5, 2018
Department of City Planning - Zoning Tax Lot Database	May 15, 2018
Department of City Planning – E-Designations	May 15, 2018
Department of Citywide Administrative Services - City Ownership Code	April 20, 2018
Department of Finance - RPAD Master File	May 18, 2018
Department of Finance - Mass Appraisal System	May 4, 2018
Landmarks Preservation Commission – Historic Districts	April 12, 2018
Landmarks Preservation Commission - Landmarks	April 12, 2018

Changes, since PLUTO Release 18v1 are appended to this document. This appendix includes a new Special District; and a number of rezonings, their names and the total number of tax lots affected by the rezonings in this release.

City Planning also merged the PLUTO data with the DCP modified version of the DOF's Digital tax map to create MapPLUTO for use with various geographic information systems. For more information on MapPLUTO see the DCP web site [www.nyc.gov/planning](http://www.nyc.gov/planning).

**PLUTO is being provided by the Department of City Planning (DCP) on DCP's website for informational purposes only. DCP does not warranty the completeness, accuracy, content, or fitness for any particular purpose or use of PLUTO, nor are any such warranties to be implied or inferred with respect to PLUTO as furnished on the website.**

**DCP and the City are not liable for any deficiencies in the completeness, accuracy, content, or fitness for any particular purpose or use of PLUTO, or applications utilizing PLUTO, provided by any third party.**

If you have any questions concerning the data, please click on <http://www.nyc.gov/open-data-feedback> to submit your questions.

**APPENDIX  
CHANGES IN PLUTO  
BETWEEN PLUTO17v1.1 AND PLUTO18v1**

**REZONINGS****DCP: 1 Rezoning/457 Tax Lots**

Bronx	Jerome Avenue Spofford Campus LSGD
-------	---------------------------------------

**Non-DCP: 17 Rezoning/308 Tax Lots**

Bronx	Park Haven Residence 425 Grand Concourse 1776 Eastchester Avenue Spofford Campus LSGD
Brooklyn	35 Underhill Avenue Sea Park North Bedford Union Armory Pfizer 50 Nevins 116 Bedford Avenue 587 Bergen Street
Manhattan	West 108 <sup>th</sup> Street National Black Theater ECF 96 <sup>th</sup> Street
Queens	NYPD 116 <sup>th</sup> Precinct Site Station Astoria Boulevard Downtown Far Rockaway
Staten Island	Edgewater Street

**NEW SPECIAL DISTRICT**

Downtown Far Rockaway District	DFR
Jerome Corridor District	J

**NEW ZONING DISTRICT**

M1-2/R7-2

**NEW HISTORIC DISTRICT**

None

---

**NEW BUILDING CLASSES**

None

---

**NEW FIELDS**

None

---

**CHANGES TO FIELD DEFINITIONS****Assessed Value, Land (AssessLand)**

The final tentative assessed land value for Fiscal Year 2019

**Assessed Value, Total (AssessTotal)**

The final tentative assessed total value for Fiscal Year 2019

**Exempt Value, Land (ExemptLand)**

The final tentative exempt land value, which is determined differently for each exemption program is that portion of the tax lot that has received an exemption or abatement for Fiscal Year 2019.

**Exempt Value, Total (ExemptTotal)**

The final tentative exempt total value, which is determined differently for each exemption program is that portion of the tax lot that has received an exemption or abatement for Fiscal Year 2019.

---

**DELETED FIELDS**

None

---