



CITY OF NEW YORK

**MANHATTAN COMMUNITY BOARD No. 4**

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**LESLIE BOGHOSIAN MURPHY**

Chair

**JESSE R. BODINE**

District Manager

March 25, 2026

Jeff Blau

Chief Executive Officer

Related Companies

30 Hudson Yards

New York, NY 10001

**Re: The Set, 451/455 Tenth Avenue  
Amenity Fee Parity for Affordable and Market Rate Apartments**

Dear Mr. Blau,

At Manhattan Community Board 4's (MCB4) Housing, Health, and Human Services (HHHS) Committee meeting on February 5, 2026, the Committee received a notification from a tenant at 451/455 Tenth Avenue regarding inequitable amenity fees and apartment finishes for tenants in affordable apartments.

At its regularly scheduled Full Board meeting on March 4, 2025, MCB4 voted by a vote of 45 in favor, 0 opposed, 0 abstaining, and 0 present but not eligible, to request Related Companies ("Related") to attend the next HHHS meeting to clarify their Inclusionary Housing commitments at to ensure parity between market-rate and affordable apartments at 451/455 Tenth Avenue.

**Background**

The Set, on 451/455 Tenth Avenue, is a 44-story building constructed by Related, completed in Fall 2023. The building has 270 apartments, of which 135 units are affordable at an Area Median Income (AMI) of 40%, 60%, and 120%. Additionally, adjacent to The Set is Coterie Hudson Yards, a 45-story senior living building with 126 market-rate assisted living units constructed at the same time by Related in 2023.<sup>1</sup> The two buildings on one Certificate of Occupancy were subject to the Voluntary Inclusionary Housing (VIH) program. Further, the buildings were bond financed<sup>2</sup> and received a 421-a real estate tax exemption.<sup>3</sup>

<sup>1</sup> [See the buildings' Certificate of Occupancy here.](#)

<sup>2</sup> MCB4 makes that assumption given the inclusion of affordable apartments.

<sup>3</sup> The 421-a Program grants real estate tax exemptions for new multi-family residential construction for up to 35 years if 20% or more residential units are affordable. Affordable units are rent stabilized for 35 years. [See HPD website for more information.](#)

Related began construction on 451/455 Tenth Avenue in 2020, during the midst of the COVID-19 pandemic. In April 2020, to comply with New York State and City COVID-19 guidelines, the NYC Department of Buildings (DOB) suspended all work on non-essential construction and demolition sites during the state of emergency.<sup>4</sup> However, as the building was residential, the developer received a waiver to proceed with construction.

It must be noted that in the absence of the COVID-19 pandemic, all Inclusionary Housing projects were referred to and reviewed by MCB4 for comment. However, in the early COVID-19 period, no referral was made by HPD or the Developer to MCB4. Therefore, MCB4 did not publicly review the VIH application from Related, contrary to standard HPD practices and zoning regulations.

Notwithstanding COVID, Related has had long and extensive development experience with Manhattan Community District 4 (MCD4). The table below details Related’s Inclusionary Housing development experience in MCD4:

<b>Building Name and Address</b>	<b>Tax Incentives and Housing Programs</b>	<b>Total Units</b>	<b>Total Affordable Units</b>
The Caledonia 450 W 17 <sup>th</sup> Street <sup>5</sup>	Inclusionary Housing	313 units	63 units (40% AMI)
The Tate 535 W 23 <sup>rd</sup> Street	421-a	430 units	63 units (40-50% AMI)
	421-a (17)		16 units (130% AMI)
Abington House 500 W 30 <sup>th</sup> Street <sup>6</sup>	Inclusionary Housing	390 units	78 units (50% AMI)
The MiMa 450 W 42 <sup>nd</sup> Street	Inclusionary Housing	623 units	131 units (40-60% AMI)
The Westport 500 W 56 <sup>th</sup> Street	421-a	371 units	74 units (90% AMI)
	421-a (17) <sup>7</sup>		19 units (130% AMI)
<b>Total</b>		<b>2,127 units</b>	<b>444 units</b>

### **Lack of Parity between Market-Rate and Affordable Apartments**

On February 5, 2026, during the New Business portion of the HHHS meeting, a tenant of 451/455 Tenth Avenue came to the Committee and made the following claims:

<sup>4</sup> [April 2020 COVID-19 Response: Updated Guidelines for Suspension of Work on Non-essential Construction and Demolition Sites](#)

<sup>5</sup> [November 2006 Letter to HPD re 450 W 17<sup>th</sup> Street Inclusionary Housing Production](#)

<sup>6</sup> [April 2012 Letter to HPD re 500 W 30<sup>th</sup> Street Inclusionary Housing Application](#)

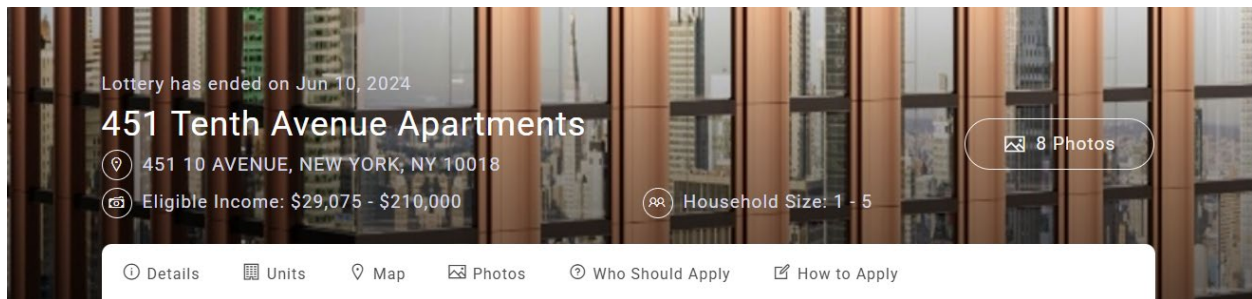
<sup>7</sup> The 421-a (17) Affordable Housing New York Program extends the original 421-a tax exemption for an additional 10-15 years for a 50% exemption of real estate taxes. To qualify for this extension, building owners are required to increase the availability of affordable units. [See the HPD website for further information.](#)

- The apartment finishes in their affordable apartment differed from the market rate units in the building.
- Tenants of affordable apartments were subject to an amenity fee of \$1,000 per month to access amenity spaces.
- The tenant stated that their bathroom has construction debris and serious unmanaged repairs.

The tenant could not understand why apartment finishes were different and affordable tenants were subject to a \$1,000 amenity fee. As part of their research, the tenant had contacted Related management as a prospective renter and inquired about amenity fee pricing. In the email from Related management, the tenant was informed that amenity fees were included in their rent. That statement is in contradiction to Related building staff, who have verbally stated that tenants in affordable apartments could opt in and out of the building amenities for the rate of \$1,000 per month.

The Set Club, located on the top two floors of the building on floors 43 and 44, is advertised by Related as a private, resident-only social club with a pool, gym, outdoor terrace, screening room, event spaces, private conference rooms, food and beverage bar, game room, virtual reality room, and private dining room.

To verify the tenant’s claim, MCB4 reviewed the NYC Housing Connect listing.<sup>8</sup>



The following amenities were listed on Housing Connect, without any indication of additional amenity fees required for access.

Listed amenities on NYC Housing Connect, as of March 9, 2026:

<sup>8</sup> [451 Tenth Avenue Apartments, NYC Housing Connect](#)

- Pet-friendly
- Pedestrian-friendly – Walk Score
- Bus stop/Public transportation access
- Washers and dryers in units
- Dishwasher in unit
- High-end kitchen appliances
- High-end countertops and finishes
- Air-conditioning
- Gymnasium
- Pool
- Online options for leasing, paying rent, and making maintenance requests
- Security cameras
- Recycling center
- On-site resident manager
- Concierge
- Elevator
- Accessible entrance
- Smoke-free

How is it possible that the advertised apartment finishes and amenities are not being offered to affordable housing apartments or to affordable housing tenants?

### **MCB4 Inclusionary Housing Policy**

Since 2008, MCB4 has had a written Inclusionary Housing Policy and Checklist available on its website that requires parity between market-rate and affordable apartments.<sup>9</sup> In the standard MCB4 process of Inclusionary Housing review, MCB4 requests applicants to submit a checklist to MCB4 to ensure proposed Inclusionary Housing developments not only further the citywide goal of increasing affordable housing, but also meet local guidelines for equity and inclusion in MCB4. These guidelines include:

- Target Inclusionary Housing production to moderate- and middle-income housing ranging from 60-165% AMI
- Projects include family size apartments of two- and three-bedroom apartments
- 50% of affordable apartment availability with community preference
- Ensure affordable apartment distribution through the majority of the floors in the building, not just on 65% of the floors as required by the NYC Department of Housing Preservation (HPD)

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<sup>9</sup> [MCB4 Inclusionary Housing – Policy & Checklist, Revised February 2022](#)

- Ensure market-rate and affordable apartment exposures are evenly distributed throughout the building
- Ensure identical apartment finishes, fixtures and appliances between market-rate and affordable units
- Ensure all building amenities are available to both market-rate and affordable housing tenants with no fee, except for spaces that require staffing. In these staffed areas, provide percentage discounts for affordable housing tenants based on a sliding scale of AMI band

Given Related's long and extensive development experience with MCB4, Related is extremely familiar with this public review process. In all other Related developments in MCD4, Related has agreed to identical finishes in affordable and market-rate units.

#### Apartment Finishes and Appliances

Inclusionary, lower income housing creates additional height and bulk directly resultant from Inclusionary Housing zoning. This incentive increases the financial benefit and returns for private developers. To ensure economic integration and inclusion in all MCD4 Inclusionary Housing developments, MCB4 has stated that apartment finishes and appliances should not be secondary in affordable apartments. Therefore, given that increased financial benefit, MCB4 has long requested that all apartment finishes (including the flooring, tile, countertops, plumbing, and lighting fixtures) and appliances are the same in market-rate and affordable units.

#### Amenities

Further, MCB4 has stated that building wide amenities should be equally accessible to all market-rate and affordable apartment residents at no fee. However, in amenity spaces that require paid memberships, such as gyms, pools, or amenities with staffing, MCB4 has requested that affordable housing tenants have access at a sliding scale based on AMI.

Restricting or limiting use of building-wise amenities through high amenity fees is discriminatory and exclusionary.

#### **MCB4 Requests**

At 451 and 455 Tenth Avenue, there are two buildings with one Certificate of Occupancy on the same site. Given the number of affordable apartments at The Set, and its combination with a fully market-rate assisted living facility, how is it possible that there are two buildings, with physically separate entries, on the same Inclusionary Housing site?

Given Related's extensive experience with MCB4 and Related's developments throughout MCD4, including Related's ongoing proposed New York City Housing Authority (NYCHA) Fulton/Elliott-Chelsea Houses redevelopment, MCB4 is shocked by

Related's actions to construct market-rate and affordable apartments with differing finishes and charge unaffordable amenity fees. MCB4 sincerely hopes that market-rate and affordable apartments do not have differing apartment finishes, and that there has been an error in the amenity fee issue. In Hudson Yards, one of the highest rent areas in the City, these actions are not consistent with HPD's or MCB4's standard Inclusionary Housing practices, nor Related's demonstrated actions over multiple residential development projects.

Therefore, MCB4 requests that the NYC Department of Housing Preservation and Development (HPD) Division of Housing Incentives review the VIH application and approval process for 451/455 Tenth Avenue to ensure equity and inclusion for the affordable apartment residents. Further, MCB4 requests that the Related Companies schedule to attend a MCB4 HHHS meeting to clarify market-rate and affordable apartment finishes, appliances, and amenity fees, to ensure parity between market-rate and affordable apartments. We await your response.

Sincerely,



Leslie Boghosian-Murphy  
Chair  
Manhattan Community Board 4



Joe Restuccia  
Co-Chair  
Housing, Health,  
and Human Services  
Committee



Maria Ortiz  
Co-Chair  
Housing, Health,  
and Human Services  
Committee

Cc: Hon. Jerrold Nadler, US Representative  
Hon. Erik Bottcher, NYS Senate  
Hon. Tony Simone, NYS Assembly  
Hon. Brad Hoylman-Sigal, Manhattan Borough President  
Hon. Julie Menin, NYC Council Speaker  
Dina Levy, Commissioner, HPD  
Kim Darga, Deputy Commissioner for Development, HPD  
Tricia Dietz, Assistant Commissioner, Housing Incentives, HPD  
Gregory Gushee, Executive Vice President, Related Companies