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Applying for and maintaining property tax exemptions in New York City

Guidance for nonprofit and religious corporations

We have drafted this guidance to help nonprofit and religious organizations that own New York City property that may be exempt from real estate taxes. The applicable law is New York Real Property Tax Law Section 420-a.

This guidance includes information to help organizations obtain and maintain a property-tax exemption.

This guidance has the following limitations:

- It is not legal advice.
- It does not substitute for advice from an organization's attorney, accountant, or other professional.
- It does not address every issue that an organization should consider or address when determining whether their property may be exempt from real estate taxes.

Apply for exemption from property tax

Even if your organization is exempt from federal and state income taxes, it is not automatically exempt from property tax in New York City. Your organization must renew its application each year to continue its property-tax exemption. **You must submit your application for renewal each year by January 5.**

New York City's (NYC) Department of Finance offers help with obtaining and retaining not-for-profit tax exemption. Its website includes information on eligibility, requirements, and the application process, at:

<https://www.nyc.gov/assets/nfp/downloads/nfp-renewal-guide.pdf>

Find out how to apply at NYC Department of Finance's site at <https://www.nyc.gov/site/nfp/how-to-apply/how-to-apply>.

To download a copy of the application, visit

https://www.nyc.gov/assets/finance/downloads/pdf/08pdf/not_for_profit_appl.pdf

Print, fill out and mail your application and required attachments to:

New York City Department of Finance Commercial Exemptions – NFP
59 Maiden Lane, 22nd floor
New York NY 10038



Make sure you keep copies of the application and attachments.

Renew your property tax exemption annually

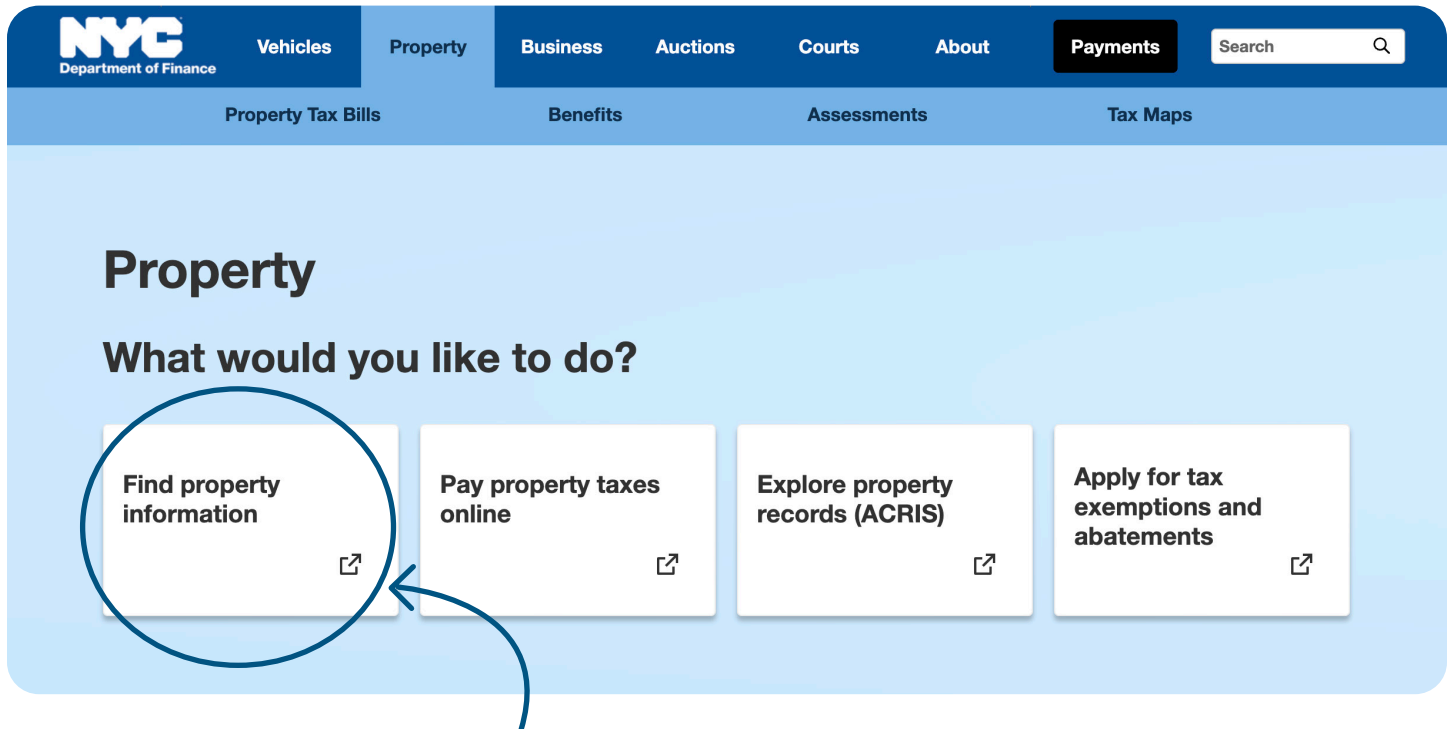
You must submit your renewal application every year. Renewal applications are due by January 5 of each year.

You must submit your renewal applications online at www.nyc.gov/commercialexemptions. You will need your user ID and password that was included in a letter sent by the Department of Finance in November. If you did not receive a letter with this information in November, call 311 and ask to speak with a representative in the Not-for-Profit Tax Exemptions Unit.

For help with the renewal process: <https://www.nyc.gov/site/nfp/how-to-apply/renewing-your-benefit.page>

For frequently asked questions and other information about the renewal process:

<https://www1.nyc.gov/site/nfp/get-help/frequently-asked-questions.page>



To check your property's current exemptions: Visit <http://www1.nyc.gov/site/finance/taxes/property.page> and select "Find property information." You can search for your property by address or Borough-Block-Lot (BBL).

The Charities Bureau

The OAG's Charities Bureau provides this guidance and other helpful information as a service to the nonprofit community.

For more information about the Charities Bureau:

ag.ny.gov/charities-nonprofits-fundraisers

