



## **GUIDANCE FOR NONPROFIT AND RELIGIOUS CORPORATIONS SEEKING RELIEF FROM TAX LIENS ON THEIR PROPERTY**

**ATTORNEY GENERAL of the STATE OF NEW YORK**  
**Charities Bureau**  
**[www.charitiesnys.com](http://www.charitiesnys.com)**

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This guidance has been drafted to assist nonprofit and religious organizations that, according to the New York City Department of Finance, own property that will be subject to tax lien sales beginning on July 19, 2019. Your organization may be on the list because, the New York City Department of Finance asserts, the nonprofit or religious organization has been assessed taxes that remain unpaid. This guidance is intended to assist organizations whose property is on the list in resolving issues so that the organization's property is taken off the list. It also includes information to assist organizations in obtaining property tax exemption and, once granted, maintaining the exemption.

The guidance does not constitute legal advice and is not intended to serve as a substitute for advice from an organization's attorney, accountant, or other professional. In addition, it should not be construed to have anticipated or addressed every issue that a nonprofit or religious organization should consider or address when seeking removal from the list of organizations whose property will be sold because of an existing tax lien.

### **2019 TAX LIEN SALE 90 DAY NOTICE LIST**

The Attorney General's Office is providing the following information as a service to the nonprofit community.

On April 18, 2019, the New York City Department of Finance published the 2019 Tax Lien Sale 90 day notice list. That notice lists the properties with liens that will be sold by the City unless those properties are taken off the list. Once a lien is sold, the purchaser of the lien may commence foreclosure proceedings to sell the property. This can result in eviction of the nonprofit or religious organization.

The information below addresses some commonly asked questions and provides suggested guidance on how to address issues arising from inclusion on this list.

## **Tax Lien Sale -- References**

Is there a tax lien on your community/nonprofit/church property scheduled for sale by the NYC Department of Finance at the 2019 Lien Sale on July 19, 2019?

Nonprofit Owned Properties on the list of properties eligible for the 2019 Tax Lien Sale are listed here (<https://www1.nyc.gov/site/finance/taxes/property-lien-sales.page#>). The NYC Department of Finance plans to finalize the list on or about July 19, 2019.

### **The property is on the list! What do we do?**

Your organization may be on this list because the organization (1) never applied for and received an exemption from property taxes or water and sewer charges, (2) failed to file the necessary renewal paperwork to continue the exemption or (3) simply made an administrative error, which can be corrected.

**PLEASE NOTE THAT** Calling the NYC Department of Finance is the **best way** to clear any possible errors and ensure that your property is taken off the list.

If your organization has **property tax** debt and is listed on the “2019 Lien Sale 90 Day Notice List” as a candidate for a lien sale, call **both** offices listed below in the Department of Finance ASAP to find out (1) if your organization’s property can be taken off the list: and (2) the steps required for its removal:

- The NYC Department of Finance, Tax Lien Ombudsperson: (212) 440-5408
- The NYC Department of Finance, Office of the Taxpayer Advocate, [DOFTaxpayeradvocate@finance.nyc.gov](mailto:DOFTaxpayeradvocate@finance.nyc.gov), (212) 312-1800

If your organization has **water and sewer debt**, making it a candidate for a lien sale, call **both** offices listed below in the Department of Environmental Protection ASAP to find out (1) if your organization’s property can be taken off the list and (2) the steps required for its removal:

- The NYC Department of Environmental Protection Ombudsperson: (718) 595-OMBU (6628), [ombuds@dep.nyc.gov](mailto:ombuds@dep.nyc.gov)
- Director of Legal Services and Data Quality Assurance: (718) 595-5650, [Andrewr@dep.nyc.gov](mailto:Andrewr@dep.nyc.gov)

For more information about whether your organization qualifies for an exemption from water and sewer charges and for addressing water and sewer debt, look at the DEP Application for Exemption from Water and Sewer Charges ([http://www.nyc.gov/html/dep/pdf/water\\_sewer/application-for-exemption-from-water-and-sewer-charges.pdf](http://www.nyc.gov/html/dep/pdf/water_sewer/application-for-exemption-from-water-and-sewer-charges.pdf)).

Follow this link for renewal instructions for the Not-for-Profit Tax exemption:  
<https://www1.nyc.gov/site/nfp/how-to-apply/how-to-apply.page>

You should also check prior year’s lien sale lists to check if any liens were sold in previous years, <https://www1.nyc.gov/site/finance/taxes/property-lien-sales.page#> (click under lien sales archives to find prior lien sales in 2012-2018). If your organization is on a list from a prior year, follow the steps described above.

## **APPLYING FOR PROPERTY TAX EXEMPTION**

Property tax exemptions are NOT automatic in New York City, even if an organization is exempt from federal and state income taxes. Your organization must renew its application **each year to continue to be entitled to the property tax exemption.**

### **Where can I find the application?**

A link to the application form is here:

[http://www1.nyc.gov/assets/finance/downloads/pdf/08pdf/not\\_for\\_profit\\_appl.pdf](http://www1.nyc.gov/assets/finance/downloads/pdf/08pdf/not_for_profit_appl.pdf)

[NYC Department of Finance offers](https://www1.nyc.gov/site/nfp/get-help/get-help.page) help with the not-for-profit exemption, including eligibility, requirements, and the application process via its Get Help page:

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

### **How do I submit my application?**

Print, fill out and mail the 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.

## **RENEWING PROPERTY TAX EXEMPTIONS**

### **When do I have to submit my renewal application?**

Every year. For this year, renewal applications were due on December 28, 2018.

### **How do I submit my renewal and what information will I need?**

You must submit your renewal applications online at [www.nyc.gov/commercialexemptions](http://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 October. If you did not receive a letter in October with this information, call 311 and ask to speak with a representative in the Not-for-Profit Tax Exemptions Unit.

Information for organizations needing help in the renewal process is posted at <https://renewals.vgdinbox.net/Account/Login?ReturnUrl=%2f>

FAQs and other information concerning the renewal process are posted at <https://www1.nyc.gov/site/nfp/get-help/frequently-asked-questions.page>

## **Legal Services**

If your organization is facing a foreclosure proceeding, the following organizations might not be able to represent you, but may be able to refer you to an attorney who will:

- Brooklyn Legal Services Corporation A, [www.bka.org](http://www.bka.org), call (718) 487-2300, ask for Foreclosure Unit
- Brooklyn Legal Services, <https://www.legalservicesnyc.org/our-program/brooklyn>, call (718) 246-3279 and leave a message with your contact information
- Brooklyn Law School, [clinics@brooklaw.edu](mailto:clinics@brooklaw.edu) or [CUBE@brooklaw.edu](mailto:CUBE@brooklaw.edu), (718) 780-7994
- Volunteer Lawyers for the Arts, [www.vlany.org](http://www.vlany.org), (212) 319-2787
- New York Lawyers for the Public Interest, [www.nylpi.org](http://www.nylpi.org), (212) 244-4664
- Lawyers Alliance for New York, [www.lawyersalliance.org](http://www.lawyersalliance.org), [info@lawyersalliance.org](mailto:info@lawyersalliance.org), (212) 219-1800,

## **Reference Materials**

The Attorney General's Office is providing this information as a service to the nonprofit community.

For more information about the Charities Bureau, visit [www.charitiesnys.com](http://www.charitiesnys.com).