



Commercial Owner Declaration Of COVID-19-Related Hardship

Sign and date this form and submit it to the village, town, city, school district, county, or other entity or person conducting a tax foreclosure or tax lien sale.

Contact information

Contact name	Telephone number	Email address
Business name		

Location of property

Street address	
City or town	ZIP code

I am the owner, chief executive officer, president, or similar officer of the business named above, which owns commercial property at the address above. My business owns, whether directly or indirectly, ten or fewer commercial units.

My business is resident in New York State, independently owned and operated, not dominant in its field, and employs one hundred or fewer persons. My business is experiencing financial hardship, and is unable to pay its full tax bill because of one or more of the following:

1. Significant loss of revenue during the COVID-19 pandemic.
2. Significant increase in necessary expenses related to providing personal protective equipment to employees or purchasing and installing other protective equipment to prevent the transmission of COVID-19 within the business.
3. Moving expenses and difficulty in securing an alternative commercial property make it a hardship for the business to relocate to another property during the COVID-19 pandemic.
4. One or more of the business's tenants has defaulted on a significant amount of their rent payments since March 1, 2020.

To the extent that the business has lost revenue or had increased expenses, any public assistance that the business has received since the start of the COVID-19 pandemic must not fully make up for the loss of revenue or increased expenses, and the business still meets the aforementioned eligibility criteria to qualify for a financial hardship.

I understand that lawful fees, penalties or interest for not having paid the business's taxes in full may still be charged or collected and may result in a foreclosure action against the business on or after January 15, 2022, if the business does not fully repay any missed or partial payments and fees.

Notice: You are signing and submitting this form under penalty of law. That means it is against the law to make a statement on this form that you know is false.

Sign	Date signed
Printed name	Position with business <i>(for example, owner)</i>