NYS DEPARTMENT OF TAXATION & FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

APPLICATION FOR REAL PROPERTY TAX EXEMPTION FOR NONPROFIT ORGANIZATIONS - MANDATORY CLASS I-ORGANIZATION PURPOSE

(See general information and instructions on back of form)

1a. Name of Organization

b. Mailing address

c. Employer ID no.

d. Name of contact person

e. Day telephone no. of contact person

Evening telephone no.

f. E-mail address (optional)

2a. Purpose(s) of organization:

- ☐ Religious
- ☐ Charitable
- ☐ Hospital
- ☐ Educational
- ☐ Moral or mental improvement of men, women, or children

b. If the organization has more than one purpose, state the primary purpose: _____

c. State briefly specific activities related to each purpose checked above: _____

(Attach additional sheets if necessary)

FOR ASSESSOR'S USE

Assessing unit _____ County _____

City/Town _____ Village _____

School District _____

3. Is the organization currently exempt from Federal income tax? ☐ Yes ☐ No

   If no, skip to question 4. If yes, answer a. through d.

   a. Under which section, subsection and paragraph of the Internal Revenue Code? _____

   b. Did the Internal Revenue Service recognize the exemption on the basis of an application form or a written request or statement? ☐ Yes ☐ No

   If yes: (1) Was the exemption recognized by a (check one)

   ☐ Group exemption letter
   ☐ Separate exemption letter

   (2) If exemption was recognized by a group exemption letter, give name and address of organization receiving group exemption. _____

   (3) If the exemption was recognized by an advanced ruling, when does the ruling expire?

   _____
   (month/day/year)

ATTACH COPY OF DETERMINATION OR RULING LETTER

   If no: (4) Please explain how the organization is exempt from Federal income tax (attach additional sheets if needed). _____

   c. Is the organization required to file annual returns with the Internal Revenue Service? ☐ Yes ☐ No
   If yes, attach form number(s). _____

ATTACH COPY OF EACH RETURN FILED FOR THE ORGANIZATION'S LAST FISCAL YEAR

   d. For the last fiscal year, did the organization file Internal Revenue Form 990-T (Exempt Organization Business Income Tax Return)? ☐ Yes ☐ No

IF YES ATTACH COPY OF FORM 990-T AND SKIP TO QUESTION 5

4. Has the organization applied for recognition of exemption from Federal income tax? ☐ Yes ☐ No

   a. Under which section, subsection and paragraph of the Internal Revenue Code? _____

   b. Date of application _____

ATTACH COPY OF APPLICATION, REQUEST OR STATEMENT AND ATTACHMENTS
IF NO, COMPLETE AND ATTACH SCHEDULE A (RP-420-a/b-Org) (obtain Sch. A from assessor)

5. Is the organization incorporated? ☐ Yes ☐ No

   If yes, answer a through c. If no, answer d through f.

a. Date incorporated _____ b. State/County in which incorporated _____
c. Under which law? Law: _____ Article or section: _____

ATTACH COPY OF CURRENT ARTICLES OF INCORPORATION (Note: If a dissolution provision is not included in the articles, also attach a statement describing how assets would be distributed should the organization dissolve.)

d. Form of organization _____ e. Date formed _____

f. Has the organization applied for incorporation? ☐ Yes ☐ No - If no, skip to question 6. If yes:

(1) State/County in which application has been filed _____

(2) Under which Law? Law: _____ Article or section: _____

(3) Date application filed: _____

ATTACH COPY OF APPLICATION AND CONSENTS REQUIRED WITH APPLICATION

ATTACH COPY OF CURRENT ARTICLES OF ORGANIZATION (Note: If a dissolution provision is not included in the articles, also attach a statement describing how assets would be distributed should the organization dissolve.)

6. Is the organization under the supervision of any public regulatory body? ☐ Yes ☐ No
If yes, answer a through c.

a. Which one(s)? Give name and address _____
_____

b. Does the organization have an operating certificate, permit, charter, or similar authorization issued by a public regulatory body? ☐ Yes ☐ No

IF YES, ATTACH COPY OF AUTHORIZATION

c. Does the organization solicit contributions from the public? ☐ Yes ☐ No

If yes and the organization is registered with the Attorney General's Charities Bureau, give the organization's registration number _____

Clear Form

VERIFICATION

State of New York
ss:
County of

_____, being duly sworn, says that __he is the _____ of the applicant organization, that the statements contained in this application (including the attached sheets consisting of ____ pages) are true, correct and complete, and that __he makes this application for real property tax exemption as provided by law.

Subscribed and sworn to before me
this _____ day of _____, 20__

_____ _____
Signature of owner or authorized representative Commissioner of deeds or notary public

GENERAL INFORMATION AND FILING REQUIREMENTS

1. Tax exemption for nonprofit organizations under section 420-a of the Real Property Tax Law

Real property owned by a corporation or association organized or conducted exclusively for religious, charitable, hospital, educational, or moral or mental improvement of men, women or children, or for two or more such purposes, and used exclusively for carrying out thereupon one or more such purposes, is exempt from taxation.

2. Application

For the property to be granted tax exempt status on the tentative assessment roll, the assessor must be satisfied that the statutory standards are met. This can be most readily accomplished through submission of the Office of Real Property Tax Service's forms.

A two-part application should be filed in each assessing unit in which exemption is sought: Form RP-420-a-Org (I-Organization purpose) and form RP-420-a/b-Use (II-Property use). One copy of Form RP-420-a-Org should be filed in each assessing unit. One copy of Form RP-420-a/b-Use should be filed in each assessing unit for each separately assessed parcel for which exemption is sought. Each year following the year in which exemption is granted on the basis of this application, renewal forms RP-420-a/b-Rnw-I and RP-420-a/b-Rnw-II should be filed.

If you need more space for any item in the application, attach additional sheets and indicate the question(s) to which you are responding. Please give your name and employer identification number on all attachments. The assessor may request information in addition to the information contained in the application.

The law does not require that Office of Real Property Tax Service's forms be used. In the alternative, the owner may present proof of exempt status to the assessor in whatever format is mutually acceptable.

3. Place of filing application

Application for exemption from city, town or village taxes should be filed with the city, town or village assessor. Application for exemption from county or school district taxes should be filed with the city or town assessor who prepares the assessment roll used in the levying of county or school taxes. In Nassau County, applications should be filed with the Nassau County Board of Assessors. In Tompkins County, applications should be filed with the Tompkins County Division of Assessment. **Do <u>not</u> file with the Office of Real Property Tax Services.**

4. Time of filing application

The application should be filed in the assessor's office on or before the appropriate taxable status date. In towns preparing their assessment roll in accordance with the schedule provided in the Real Property Tax Law, the taxable status date is March 1. In towns in Nassau County, the taxable status date is January 2. Westchester County towns have either a May 1 or June 1 taxable status date; contact the assessor. In villages and cities, the taxable status dates vary, and the appropriate assessor should be consulted for the correct date. In New York City, property acquired by an organization exempt pursuant to this section may receive exemption as of the date of its acquisition; application for exemption should be filed promptly.

SPACE BELOW FOR ASSESSOR'S USE

Applicant organization

Employer identification number

Date application filed

See form RP-420-a/b-Use for parcel number(s)

Documentary evidence presented: _____

Assessing unit

Assessor's signature

Date