



**NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE  
OFFICE OF REAL PROPERTY TAX SERVICES**

**RENEWAL APPLICATION FOR REAL PROPERTY TAX EXEMPTION  
FOR NONPROFIT ORGANIZATIONS  
I – ORGANIZATION PURPOSE**

(See general information and instructions on back form)

- 1a. Name of organization \_\_\_\_\_
- b. Mailing address \_\_\_\_\_
- c. Employer ID no. \_\_\_\_\_
- d. Name of contact person \_\_\_\_\_
- e. Telephone no. of contact person  
Day ( ) \_\_\_\_\_ Evening ( ) \_\_\_\_\_
- f. E-mail address (optional) \_\_\_\_\_

2. Have any of the following changes occurred since application for this property tax exemption was last filed? If any of the listed changes have occurred, please give a detailed explanation of each change on the back of this form, check the appropriate line below, and complete and sign the statement. If none of the changes has occurred, please check the appropriate line below and complete and sign the statement.

- a. A change has occurred in the purpose(s) of the organization.
- b. A change has occurred in the organization as a result of action taken by one or more regulatory agencies (such as issuance, restriction, or withdrawal of an operating certificate, permit, charter, or similar authorization).
- c. A change has occurred in the organization's status with regard to exemption from federal income taxes (such as exempt status has been recognized, denied, or revoked by the Internal Revenue Service, or the Internal Revenue Code classification of exemption has been changed).

**STATEMENT OF CHANGE** -- I hereby certify that all of the changes, as listed above, that have occurred since application for exemption was last filed have been noted and the explanations of such changes are true and correct to the best of my knowledge and belief.

**STATEMENT OF NO CHANGE** -- I hereby certify that none of the changes listed above has occurred since application for exemption was last filed to the best of my knowledge and belief.

\_\_\_\_\_  
Signature Title Date

3. Forms filed with the Internal Revenue Service by the organization since application for property tax exemption was last filed (check all applicable lines):
- Form 1023 (Application for Recognition of Exemption under Section 501 (c)(3) of the Internal Revenue Code)
  - Form 1024 (Application for Recognition of Exemption under Section 501 (a)).
  - Form 990 (Return of Organization Exempt from Income Tax under Section 501 (c) of the Internal Revenue Code)
  - Schedule A. Form 990 (Organizations Exempt under Section 501(c) (3))
  - Form 990-PF (Return of Private Foundation Exempt from Income Tax)
  - Form 990-AR (Annual Report of Private Foundation)
  - Form 990-T (Exempt Organization Business Income Tax Return)
  - None of these

(Note: Assessor may request a copy of forms filed)

**FOR ASSESSOR'S USE**

Assessing unit \_\_\_\_\_ County \_\_\_\_\_  
City/Town \_\_\_\_\_ Village \_\_\_\_\_  
School District \_\_\_\_\_

**EXPLANATION OF CHANGES THAT HAVE OCCURRED**

(If more space is needed, attach additional sheets. Please give the organization's name, its employer identification number and the parcel number on each attachment)

Change No. \_\_\_\_\_ Explanation \_\_\_\_\_

**GENERAL INFORMATION AND FILING REQUIREMENTS**

**1. Application**

For purposes of exemptions granted pursuant to section 420-b of the Real Property Tax Law, each year following the year in which exemption is granted on the basis of application forms RP-420-b-Org and RP-420-a/b-Use, a renewal application must be filed. One copy of RP-420-a/b-Rnw-I must be filed in each assessing unit; one copy of RP-420-a/b-Rnw-II must be filed in each assessing unit for each separately assessed parcel for which exemption renewal is sought. The assessor may request information in addition to the information contained in the application.

For purposes of exemptions granted pursuant to section 420-a of the Real Property Tax Law, the same forms may be used (except RP-420-a-Org replaces RP-420-b-Org). In the alternative, the owner may submit proof of continued exempt status to the assessor in whatever form is mutually acceptable.

**2. Place of filing application**

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

**3. Time of filing application**

The application must 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 by the Real Property Tax Law, the taxable status 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.

**SPACE BELOW FOR ASSESSOR'S USE ONLY**

\_\_\_\_\_ Parcel identification no. (s)

\_\_\_\_\_ Applicant organization      \_\_\_\_\_ Employer ID no.      \_\_\_\_\_ Date application filed

Application     Approved     Disapproved

Assessed Valuation    \$ \_\_\_\_\_ Taxable                      \$ \_\_\_\_\_ Exempt

Documentary evidence presented: \_\_\_\_\_

\_\_\_\_\_ Assessing unit                      \_\_\_\_\_ Assessor's signature                      \_\_\_\_\_ Date



**2b. Statement of assets and liabilities for the last fiscal year**

Enter Dates

**I. ASSETS**

	Beginning date	Ending date
(1) Cash (a) interest bearing accounts .....		
(b) other .....		
(2) Accounts receivable, net .....		
(3) Inventories .....		
(4) Bonds and notes (attach schedule) .....		
(5) Corporate stocks (attach schedule) .....		
(6) Mortgage loans (attach schedule) .....		
(7) Other investments (attach schedule) .....		
(8) Depreciable and depleted assets (attach schedule) .....		
(9) Land .....		
(10) Other assets (attach schedule) .....		
(11) TOTAL ASSETS .....		

**II. LIABILITIES**

(12) Accounts payable .....		
(13) Contributions, gifts, grants, etc. payable .....		
(14) Mortgages and notes payable (attach schedule) .....		
(15) Other liabilities (attach schedule) .....		
(16) TOTAL LIABILITIES .....		

**III. FUND BALANCE OR NET WORTH**

(17) Total fund balance or net worth .....		
(18) Total liabilities and fund balance or net worth (line 16 plus line 17) .....		

(19) Has there been any substantial change in any aspect of the organization's financial activities since the period ended as shown above?

Yes     No

If yes, attach a detailed explanation.

**3a. Officers, directors and trustees:**

Name and title	Time devoted to position	Compensation (annual)	Contributions to Employee Benefit Plans (annual)	Expense account and other Allowances (annual)

**b. Five highest paid full-time employees (other than officers, directors and trustees):**

Name, title and address	Time devoted to position	Compensation (annual)	Contributions to Employee Benefit Plans (annual)	Expense account and other Allowances (annual)

**c. Five highest paid part-time employees (other than officers, directors and trustees):**

Name, title and address	Time devoted to position	Compensation (annual)	Contributions to Employee Benefit Plans (annual)	Expense Account and other Allowances (annual)

**d. Five highest paid persons for professional services (non-employees):**

Name and address	Type of service	Time devoted to service	Compensation (annual)	Expense Account and other Allowances (annual)

4. During the last fiscal year, did the organization, either directly or indirectly, engage in any of the following acts with a trustee, director, principle officer or creator of the organization, or any organization with which such a person is affiliated:

- a. Sale, exchange or leasing of property? .....  Yes  No
- b. Lending of money or other extension of credit? .....  Yes  No
- c. Furnishing of goods, services or facilities? .....  Yes  No
- d. Transfer of any part of the organization's income or assets? .....  Yes  No

**IF YES ANSWERED TO a, b, c or d ABOVE, ATTACH A DETAILED EXPLANATION OF THE TRANSACTION(S)**

**VERIFICATION**

State of New York )

County of )ss:  
)

\_\_\_\_\_, 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 me before

this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_\_

\_\_\_\_\_  
Signature of owner or authorized representative

\_\_\_\_\_  
Commissioner of deeds or notary public



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

APPLICATION FOR REAL PROPERTY TAX EXEMPTION FOR  
NONPROFIT ORGANIZATIONS  
II – PROPERTY USE

1 a. Name of organization \_\_\_\_\_  
 \_\_\_\_\_  
 b. Mailing address \_\_\_\_\_  
 \_\_\_\_\_  
 c. Address of property \_\_\_\_\_  
 \_\_\_\_\_  
 d. Property identification (see tax bill or assessment roll) Tax map number or section/block/lot \_\_\_\_\_

2. Employer ID no \_\_\_\_\_

3a. Name of contact person \_\_\_\_\_  
 b. Day telephone no. of contact person \_\_\_\_\_  
 Evening telephone no. \_\_\_\_\_

c. E-mail address (optional) \_\_\_\_\_

4 a. Has any part of this property been conveyed to another person or organization?  Yes  No  
 b. Is the property or any part thereof under contract for sale?  Yes  No  
 c. Is the property or any part thereof for sale?  Yes  No  
 d. If answer to 4 a, b, or c is yes, give full details (indicate question letter): \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

5. Name of grantee as set forth in deed by which property was acquired if different from answer to question 1. \_\_\_\_\_  
 \_\_\_\_\_

6. If the property was acquired within the last three (3) years, indicate: Date of acquisition: \_\_\_\_\_  
 Deed recording information – Book of Deeds: \_\_\_\_\_ Page: \_\_\_\_\_

7. Was the property acquired from anyone who has or had any interest in the owning organization (e.g., officer, director, employee, member, etc.)?  Yes  No  
 If yes, explain the relationship and circumstances of sale (including purchase price and terms of sale): \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

8. Is the property mortgaged?  Yes  No  
 a. If yes, does the holder of the mortgage presently (or did it formerly) have any interest in the owning organization?  Yes  No  
 b. If answer to 8a is yes, explain the relationship and details of mortgage(s), original principal amount, principal currently outstanding, interest rate, original term of mortgage, term remaining: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

(attach additional sheets if necessary)

**FOR ASSESSOR'S USE**

Assessing unit \_\_\_\_\_ County \_\_\_\_\_  
 City/Town \_\_\_\_\_ Village \_\_\_\_\_  
 School District \_\_\_\_\_

9. Does any person or organization have a reversionary interest in this property?  Yes  No

a. If yes, indicate name and address of such person and state terms of right of reverter: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

10. Describe, in detail, use or uses of the property: \_\_\_\_\_  
\_\_\_\_\_

IF THE ORGANIZATION SEEKING EXEMPTION HAS INDICATED ONE OF ITS CORPORATE PURPOSES IS HOSPITAL IN QUESTION 2a. ON FORM RP-420-a-Org, ANSWER QUESTION 11. IF NOT SKIP TO 12.

11. Are the premises or any portion thereof leased or otherwise occupied as professional offices?  Yes  No  
If yes, answer a through c.

- a. The professional offices are leased or otherwise occupied by: (1)  members of the staff, e.g. doctors  
(2)  professionals not on the staff of the hospital (3)  a combination of 1 and 2
- b. If leased to members of the staff, are the offices used: (1)  solely for hospital related matters  
(2)  for the private practice of the staff members (3)  a combination of 1 and 2
- c. If not used solely for direct-hospital related purposes, what percentage of time and space are the offices used for direct hospital-related purposes, and what percentage of time and space are they used for private practice of the staff? \_\_\_\_\_

12. Is the property or any portion thereof regularly occupied by persons or organizations other than applicant?  
 Yes  No

If yes, answer a through d.

- a. Name of occupant(s) \_\_\_\_\_
- b. Use by occupant(s) (also indicate specific portion of property so occupied): \_\_\_\_\_  
\_\_\_\_\_
- c. Term(s) of occupancy (e.g. one-year lease, month-to-month tenancy): \_\_\_\_\_
- d. Amount of rental paid by occupant(s) \_\_\_\_\_

13. Is the property or any portion thereof occasionally used by persons or organizations other than the applicant?  
 Yes  No

If yes, state use and indicate specific portion of property used, frequency of use and fee charged or contributions received for use: \_\_\_\_\_  
\_\_\_\_\_

14. Are there any buildings or other improvements on the property?  Yes  No

If yes, skip questions a through e. If no, answer a-e and skip questions 15-16.

a. Use or uses of property if not described in question 10. \_\_\_\_\_  
\_\_\_\_\_

b. Are building or other improvements contemplated on this unimproved land?  Yes  No  
If yes, give full details including proposed use(s): \_\_\_\_\_  
\_\_\_\_\_



- c. Do the minutes of the organization contain a resolution(s) authorizing contemplated building or other improvements?  Yes  No

If yes, attach a copy of resolution(s).

- d. State detailed financial resources for contemplating buildings or other improvements (including building fund). \_\_\_\_\_

- e. When will construction begin? \_\_\_\_\_

15. Describe, briefly, the building(s) or other improvements: \_\_\_\_\_

- a. Approximate acreage of land not underlying buildings or other improvements: \_\_\_\_\_

- b. Use or uses of land referred to in 15a. if not described in question 10. \_\_\_\_\_

- c. Are buildings or other improvements contemplated on this unimproved land?  Yes  No

If yes, give full details including proposed use(s): \_\_\_\_\_

- d. Do the minutes of the organization contain a resolution authorizing contemplated buildings or other improvements?  Yes  No If yes, attach copy of resolution(s)

- e. State financial resources for contemplated buildings or other improvements (including building fund). \_\_\_\_\_

- f. When will construction begin? \_\_\_\_\_

16. Are there any unoccupied buildings or other improvements on this property?  Yes  No

- a. Date(s) they became unoccupied \_\_\_\_\_

- b. Describe contemplated use(s) of the buildings or other improvements: \_\_\_\_\_

**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 and 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 or 420-b of the Real Property Tax Law**

Real property owned by a corporation or association organized or conducted exclusively for religious, charitable, hospital, educational, 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 pursuant to section 420-a.

Unless a municipality has chosen to make it taxable, real property owned by a corporation or association organized exclusively for bible, tract, benevolent, missionary, infirmary, public playground, scientific, literary, bar association, medical society, library, patriotic or historical purposes, for the development of good sportsmanship for persons under the age of eighteen years through the conduct of supervised athletic games, for the enforcement of laws relating to children or animals, or for two or more such purposes, and used exclusively for carrying out one or more such purposes, is exempt from taxation pursuant to section 420-b.

**2. APPLICATION**

A two-part application must be filed in each assessing unit in which exemption is sought: Form RP-420-b-Org (I-Organization purpose) and form RP-420-a/b-Use (II-Property use). One copy of Form RP-420-b-Org must be filed in each assessing unit. One copy of Form RP-420-a/b-Use must 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-420a/b-Rnw-II must 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.

For purposes of section 420-a, the same forms may be used (except RP-420-a-Org replaces RP-420-b-Org). In the alternative, the owner may submit proof of exempt status to the assessor in whatever form is mutually acceptable.

**3. Place of filing application**

Application for exemption from city, town, or village taxes must be filed with the city, town, or village assessor. Application for exemption from county or school district taxes must be filed with the city or town assessor who prepares the assessment roll used in levying county or school taxes. In Nassau County, applications must be filed with the Nassau County Board of Assessors. In Tompkins County, applications must be filed with the Tompkins County Division of Assessment.

**Do not file with the Office of Real Property Tax Services.**

**4. Time of filing application**

For purposes of section 420-b, the application must be filed in the assessor's office on or before the appropriate taxable status date. For purposes of section 420-a, the application should be filed on or before such date. In towns preparing their assessment roll in accordance with the schedule provided by 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 either of these sections may receive exemption as of the date of its acquisition; application for exemption should be filed promptly.

**SPACE BELOW FOR ASSESSOR'S USE**

\_\_\_\_\_  
Parcel identification no.(s)

\_\_\_\_\_  
Applicant organization      \_\_\_\_\_  
Employer ID no.      \_\_\_\_\_  
Date application filed

Application     Approved     Disapproved

Assessed Valuation \$ \_\_\_\_\_ Taxable    \$ \_\_\_\_\_ Exempt

Documentary evidence presented: \_\_\_\_\_

\_\_\_\_\_  
Assessing unit      \_\_\_\_\_  
Assessor's signature      \_\_\_\_\_  
Date