

December 2, 2025

REAL PROPERTY TAX ALERT

**IMPORTANT REMINDER FOR ORGANIZATIONS THAT OWN PROPERTY
EXEMPT FROM REAL ESTATE TAXES UNDER NEW YORK
REAL PROPERTY TAX LAW SECTION 420-a: ANNUAL RENEWALS DUE JANUARY 5TH**

When fall arrives, it is time for you to start thinking about renewing your organization's real property tax exemption. If you have an exemption that was granted on or before July 1 of this year, the deadline for filing renewal applications each year is **January 5th**. Failure to file your renewal application by that date may result in revocation of your exemption. The renewal application due January 5th covers the tax year that begins the following July 1st (this means that a renewal application submitted by January 5, 2026, if approved, will continue your exemption for the period of July 1, 2026 – June 30, 2027). If your exemption was granted after July 1, you do not have to file a renewal application until the following year.

If you are applying for the first time, there is no application deadline. The New York City Department of Finance (DOF) may take several months to review first-time applications. However, once an application is approved, the exemption is typically applied retroactively to the date of ownership.

I. Background

Nonprofit organizations can qualify for full or partial property tax exemption if they use their property for the specific nonprofit purposes outlined in Section 420-a of the NYS Real Property Tax Law (RPTL). Federal 501(c)(3) tax-exempt status **does not guarantee** eligibility for the tax reduction.

Three types of exemptions are available:

- **Full Exemption** - available to nonprofits with property that is used exclusively for 420-a permitted purposes.
- **Partial Exemption** - available to nonprofits for any portion of their property used exclusively for 420-a permitted purposes.
- **Contemplated Use Exemption** - available to nonprofits for vacant land and/or buildings that have documentation showing that they will be used in the near future for 420-a permitted purposes and that construction and/or active planning is in progress. Nonprofits with Contemplated Use Exemption must file a Not-For-Profit Organization's Tax Exemption Application once work is completed. Otherwise, their property tax exemption will be lost.

*Every Borough-Block-Lot (BBL) with a partial, full, or Contemplated Use Not-For-Profit Exemption is required to file a renewal application **each year** in order to continue receiving the exemption. The purpose of renewing the benefit is to provide the DOF with the confirmation that the property continues to be used for exempt purposes.*

Nonprofits should prepare a list of BBL information and check tax bills and all open charges annually for each of their properties. This will help protect the organization's exemption status and avoid late charges and penalties and the risk of foreclosure. If tax bills are not being received verify that the address where tax bills are being sent is correct. See the instructions below on how to correct the address.

II. Instructions

- **To apply for a Not-For-Profit Property Tax Exemption:** Visit www.nyc.gov/notforprofit, scroll to the "How to Apply" section in the middle of the screen, and click "Not-For-Profit Organization's Tax Exemption Application" for a copy of the application. Note: you will need to include attachments requested in the real property tax exemption application, for example, a copy of the 501(c)(3) Determination or Ruling Letter. Completed applications must be emailed to notforprofit@finance.nyc.gov or mailed to New York City Department of Finance Commercial Exemptions – NFP, 59 Maiden Lane, 22nd Floor, New York, NY 10038.
- **To check your property's current exemptions:** Visit <http://www1.nyc.gov/site/finance/taxes/property.page>, and click "Find property information." You can search for your property by address or BBL.
- **To renew online:** Visit <http://nyc.gov/commercialexemptions> to access the DOF online renewal system. You will be prompted to log in with your NYC.ID. If you do not have a NYC.ID account, select "Create Account" and follow instructions (more information is available [here](#)). You will be prompted to enter a 5-digit Entity ID which is provided to you via a mailed letter from DOF around November. If you do not have that letter, you may search for the Entity ID by clicking the three lines icon. Once you have logged in, you will be guided through the renewal process, including several questions you must answer in order to confirm that your organization remains eligible for the not-for-profit property tax exemption. Once you have submitted your renewal, you will receive an email acknowledgment. If you are having difficulty with the website you can call 311, email notforprofit@finance.nyc.gov, or [contact DOF](#) via their portal. See also DOF's [User Guide to NFP Renewals](#) for additional information regarding the process. While the deadline for filing the renewal is January 5th each year, you may file the renewal earlier, as the renewal period typically begins in the preceding fall.
- **To check your tax bill:** Visit www.nyc.gov/finance, click "Property tax bills and payments," and click "View Property Tax Bills and Notices." You may then search for property by address or BBL Number.
- **To change the address where your information is sent:** Visit www.nyc.gov/finance, click "Property tax bills and payments," then click "Update property bills and information"

(see [here](#)). You may also be able to make changes to the mailing address or contact name through the DOF's [online renewal system](#).

Who to Contact for More Information

Organizations that have questions about the application or renewal forms, or the exemptions, should call 311, submit an inquiry through the DOF customer service portal (found [here](#)), or email notforprofit@finance.nyc.gov. Be sure to include your organization's name, the BBL if available, and your question.

This alert is meant to provide general information only, not legal advice. Please contact Bonnie Kalos Bye at (212) 219-1800 ext. 276 if you have any questions about this alert.

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