

**NYS BOARD OF REAL PROPERTY SERVICES****APPLICATION FOR REAL PROPERTY TAX EXEMPTION FOR****NONPROFIT ORGANIZATIONS - MANDATORY CLASS (File on or before February 1)****I-ORGANIZATION PURPOSE**

(See general information and instructions on back of form)

1a. Name of Organization

d. Name of contact person

e. Day telephone no. of contact person

b. Mailing address

Evening telephone no.

c. Employer ID no.

f. E-mail address (optional)

2a. Purpose(s) of organization:

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

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 ☐ yes ☐ no

☐ 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 _____

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 State Board'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 State Board 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.

File at the Rochester Bureau of Assessment, Room 101A, City Hall, 30 Church St., Rochester, New York 14614-1299

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 the City of Rochester file on or before February 1.

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



NYS BOARD OF REAL PROPERTY SERVICES
APPLICATION FOR REAL PROPERTY TAX EXEMPTION FOR
NONPROFIT ORGANIZATIONS
II PROPERTY USE

(File on or before February 1)

- 1 a. Name of organization _____
2. Employer ID no _____
- _____
- 3a. Name of contact person _____
- b. Mailing address _____
- _____
- b. Day telephone no. of contact person _____
- _____
- Evening telephone no. _____
- c. Address of property _____
- c. E-mail address (optional) _____
- d. Property identification (see tax bill or assessment roll) Tax map number or section/block/lot _____
- 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.

File at the Rochester Bureau of Assessment, Room 101A, City Hall, 30 Church St., Rochester, New York 14614-1299

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 the City of Rochester file on or before February 1.

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
