



**EXEMPTION FROM REAL ESTATE TAXATION  
 FOR PROPERTY OWNED BY FOREIGN GOVERNMENTS  
 INSTRUCTIONS AND APPLICATION**

**G E N E R A L I N F O R M A T I O N**

**CHECKLIST BEFORE SUBMITTING YOUR APPLICATION**

**AVOID A DELAY IN THE PROCESSING OF YOUR APPLICATION. CHECK (✓) TO MAKE SURE THAT YOU DO THE FOLLOWING THINGS BEFORE SUBMITTING YOUR APPLICATION TO THE DEPARTMENT OF FINANCE:**

- read the eligibility requirements below to be sure that you are eligible
- complete all sections of the application (see instructions for specific questions)
- submit a separate application for each block and lot
- attach a copy of the most recent deed
- for international organizations, attach a copy of the organization's certificate of incorporation or comparable document which indicates its status with the United Nations
- if a foreign government or international organization has a special treaty or agreement with the United States government which relates to real property taxation, attach a copy
- sign the application and have it notarized where indicated

**ELIGIBILITY REQUIREMENTS**

**THE FOLLOWING IS INTENDED TO SERVE ONLY AS A GUIDE IN DETERMINING ELIGIBILITY FOR AN EXEMPTION. ALL SUBMITTED APPLICATIONS ARE SUBJECT TO REVIEW IN ACCORDANCE WITH APPLICABLE LAWS AND STATUTORY AUTHORITIES.**

- ◆ Legal title for the parcel for which exemption benefits are being sought must be in the name of either:
  - 1) the foreign government or the international organization, either of which are members of the United Nations, or
  - 2) the principle resident representative or resident with the rank of ambassador or minister plenipotentiary of such foreign government or worldwide, international organization.
- ◆ The parcel for which exemption benefits are being sought must be used for one of the following purposes:
  - Office for a foreign government or an international organization which is a member of the United Nations.

- Offices for a foreign government's consulate in the United States.
- The residence of the permanent representative with the rank of ambassador of a foreign government's permanent mission to the United Nations.
- The residence of the principal resident representative with the rank of consul general of a foreign government's consulate in the United States.
- Space which is exempt from local property taxation pursuant to a special treaty or agreement with the United States government.
- ◆ Such parcels are eligible for exemption from the date of acquisition, as shown on the deed, forward. However, exemption benefits will not be implemented until the parcel is occupied by the qualified representative or staff.

**INSPECTION BY THE DEPARTMENT OF FINANCE**

Please note that prior to the implementation of exemption benefits, the property must be inspected by a representative of the Department of Finance.

**CANCELLATION OF BACK YEAR REAL ESTATE CHARGES**

The Department of Finance can only implement exemption benefits for the current tax year and subsequent years. Unpaid back year real estate charges are canceled by the City of New York, Office of the Comptroller, Division of Claims and Adjustment - Real Estate. That office will not act on cancellations until the Department of Finance has implemented exemption benefits for the current period. When the Department of Finance notifies the applicant of approval of exemption benefits, instructions will be included for filing with the Comptroller, if applicable.

**WHEN AND WHERE TO FILE**

Applications are accepted throughout the year. Mail completed applications with appropriate attachments to:

NYC Department of Finance  
 Property Tax Exemption Unit  
 PO Box 3120  
 Church Street Station  
 New York, NY 10008-3120

**NEED HELP?**

If you need help in completing this application, please call (212) 361-7140

**S P E C I F I C I N S T R U C T I O N S**

**SECTION 1 - OWNERSHIP INFORMATION**

**LINE 1 - BOROUGH/BLOCK/LOT**

Enter the Department of Finance identifier as found on tax bills and other correspondence from the City.

**LINE 2 - ADDRESS OF PROPERTY**

Enter the physical address of the property.

**LINE 3 - DATE OF ACQUISITION**

Indicate the date of acquisition by the foreign government or international organization as shown on the deed. (Attach copy of most recent deed.)

**LINE 4 - TITLE VESTED IN**

Indicate the name of the current owner as shown on the deed.

**LINE 5 - MAILING ADDRESS**

Indicate the mailing address of the owner.

**LINE 6, 7 & 8 - CONTACT PERSON**

Provide the requested information regarding the contact person with whom the Department of Finance can arrange for the required inspection.

**SECTION 2 - PROPERTY USE**

**LINE 1 - PROPERTY OCCUPATION AND USE**

Indicate the month, day and year the current owner began to occupy and use the property.

**LINE 2 - CHARACTER OF PROPERTY**

Check one.

**LINE 3 - LAND WITH BUILDING**

Provide a floor by floor description of the current use(s) of the building. If necessary, attach a separate sheet to fully describe the uses.

**LINE 4 - VACANT LAND**

Complete all three questions regarding the current and contemplated use.

SECTION 1 - OWNERSHIP INFORMATION

- 1. Borough: \_\_\_\_\_ Block: \_\_\_\_\_ Lot: \_\_\_\_\_
- 2. Address of property: \_\_\_\_\_
- 3. Date of Acquisition: \_\_\_\_ / \_\_\_\_ / \_\_\_\_      4. Title vested in: \_\_\_\_\_
- 5. Mailing address of owner: \_\_\_\_\_  
\_\_\_\_\_
- 6. Name of contact person: \_\_\_\_\_
- 7. Mailing address of contact person: \_\_\_\_\_  
\_\_\_\_\_
- 8. Telephone number of contact person: (    ) \_\_\_\_\_

SECTION 2 - PROPERTY USE

- 1. Property occupied by the current owner since: \_\_\_\_ / \_\_\_\_ / \_\_\_\_
- 2. Character of property: .....  Land with building       Vacant land       Condominium use  
 Other. Please specify: \_\_\_\_\_
- 3. If "land with building" checked above, provide a detailed utilization summary on a floor by floor basis in the space provided below. This summary should indicate floor use, function, rank and/or position of staff assigned to floor, etc., or if portions of the building are leased or rented to other individuals or organizations or if portions are vacant. **IF ADDITIONAL SPACE IS REQUIRED, ATTACH SEPARATE STATEMENT.**  
Basement: \_\_\_\_\_  
1st floor: \_\_\_\_\_  
2nd floor: \_\_\_\_\_  
3rd floor: \_\_\_\_\_  
4th floor: \_\_\_\_\_  
5th floor: \_\_\_\_\_
- 4. If "vacant land" checked above, indicate:
  - a. Present use: \_\_\_\_\_
  - b. Contemplated improvement: \_\_\_\_\_
  - c. Date when construction will begin: \_\_\_\_ / \_\_\_\_ / \_\_\_\_

- AFFIDAVIT -

STATE OF NEW YORK

COUNTY OF \_\_\_\_\_

SS: \_\_\_\_\_

\_\_\_\_\_ being duly sworn, says under penalty of perjury that he/she is the owner/applicant or the \_\_\_\_\_ of the owner/applicant(s), that the statements contained in this application, including any attachments to this application, are true to his/her knowledge.

Signature of APPLICANT OR REPRESENTATIVE \_\_\_\_\_

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_

Notary Public

Affix official stamp or seal, here. →

**APPLICATION FOR EXEMPTION FROM REAL ESTATE TAXATION  
FOR PROPERTY OWNED BY FOREIGN GOVERNMENTS**

**ASSESSOR INSPECTION REPORT**

I inspected the property referred to within on \_\_\_\_ / \_\_\_\_ / \_\_\_\_ and report as follows:

Borough: \_\_\_\_\_ Block: \_\_\_\_\_ Lot: \_\_\_\_\_

Property address: \_\_\_\_\_

Character of property:  land with building  vacant land

Type of building: \_\_\_\_\_

Building used as follows:

Basement: \_\_\_\_\_

1st floor: \_\_\_\_\_

2nd floor: \_\_\_\_\_

3rd floor: \_\_\_\_\_

4th floor: \_\_\_\_\_

5th floor: \_\_\_\_\_

Additional data: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**EXEMPTION SUMMARY**

Percentage of Exemption: \_\_\_\_\_ %

If partially exempt, give reason: \_\_\_\_\_

The assessed valuation of the property referred to herein is apportioned as follows

<u>ACTUAL</u>	<u>YEAR</u>	<u>TRANSITIONAL</u>	<u>YEAR</u>
AV →		AV →	
Exempt AV →		Exempt AV →	
Taxable →		Taxable →	

Assessor signature: \_\_\_\_\_