

**EXTENUATING CIRCUMSTANCES PAYMENT PLAN  
REINSTATEMENT REQUEST****Mail to: NYC Department of Finance, Lien Enforcement Unit, 66 John Street, 13th Floor, New York, NY 10038**

This application can be used if you have defaulted on a property tax payment agreement and wish to enter into a new agreement. You must be able to prove that there were "extenuating circumstances" that caused you to be unable to pay the original agreement.

**Important:** You will not be allowed to enter into a payment agreement for five (5) years if you have defaulted on an agreement unless you prove extenuating circumstances or pay 20% of all charges, fees, and interest owed to date. The five-year period begins on the date of the first tax lien sale that was held after your default.

You can submit your application in person at a Department of Finance (DOF) business center or mail it to the address at the top of this application. You will receive a confirmation letter by mail. If approved, you may request a reduced interest rate payment plan or a Property Tax and Interest Deferral Program (PT AID) agreement. You must enter into a new payment plan and keep it current prior to next year's tax lien sale process. You can learn more about payment plans and how to apply online at [www.nyc.gov/dofpaymentplan](http://www.nyc.gov/dofpaymentplan).

Your request may be denied because your documentation does not meet the criteria for DOF to declare that extenuating circumstances caused you to default on your property tax payment agreement. The criteria are listed at [www.nyc.gov/dofpaymentplan](http://www.nyc.gov/dofpaymentplan). You may appeal the denial within 30 days to the Department of Finance.

**PROPERTY INFORMATION**

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

Street Number &amp; Name: \_\_\_\_\_ Unit/Apartment Number: \_\_\_\_\_

**APPLICANT INFORMATION**

First Name: \_\_\_\_\_ Last Name: \_\_\_\_\_ Relationship to Property: \_\_\_\_\_

Mailing Address: \_\_\_\_\_ Telephone Number: \_\_\_\_\_

Email Address: \_\_\_\_\_ Did you sign the prior payment agreement? ☐ YES ☐ NO**EXTENUATING CIRCUMSTANCES**

You must prove that one of these circumstances applied to you by providing supporting documents with the application, such as a death certificate, income tax returns for the past three (3) years, unemployment compensation documents, hospital documents, military documents, or court documents. You must also be able to show that the situation prevented you from paying the original payment agreement.

1. Check the extenuating circumstances listed below that apply to you and include a short statement in the space provided below. You must submit documents that clearly show why you were unable to pay the original agreement.

- ☐ The death of someone who signed the payment agreement, of any person named on the property deed, or of a contributing household member.
- ☐ A loss of income on the part of the person who signed the payment agreement, any person named on the property deed, or a contributing household member due to an involuntary absence from the property for a consecutive period of six months or more for treatment of an illness, for military service, or under court order.
- ☐ A loss of income on the part of the person who signed the payment agreement, any person named on the property deed, or a contributing household member due to unemployment for any consecutive period of six months or more.
- ☐ You are enrolled and up-to-date with payments in the NYC Department of Environmental Protection's Water Debt Assistance Program.

2. These circumstances stopped me from paying the original payment agreement because:

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If the Department of Finance determines that you have provided inaccurate information in this application, your agreement may be cancelled. You will not be allowed to enter into a new agreement for a period of five (5) years, unless you pay 20% of all charges, fees, and interest owed to date.

A "contributing household member" is any person 18 years of age or older who has lived in the property that is the subject of the payment agreement at least since the creation of the prior payment agreement and has paid household expenses equal to half (50%) of each installment amount due under the prior agreement.

You will be advised of the status of your application within 10 days of submission. If this application is denied, you may appeal the determination within 30 days to the Department of Finance.

**CERTIFICATION**

I certify that all information contained in this application is true and correct to the best of my knowledge and belief. I understand that the willful making of any false statement of material fact contained herein will subject me to the provisions of New York Penal Law § 175.30 related to the making and filing of false instruments and will make this application null and void.

\_\_\_\_\_  
Signature\_\_\_\_\_  
Print Name\_\_\_\_\_  
Date