



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

APPLICATION FOR REAL PROPERTY TAX EXEMPTION FOR PROPERTY OF
NONPROFIT ORGANIZATIONS IN VILLAGES USING TOWN OR COUNTY
ASSESSMENT ROLL AS BASIS FOR VILLAGE ASSESSMENT ROLL

(See general information and instructions on back of form)

la. Name of Organization

c. Employer ID No.

b. Mailing Address

d. Name of Contact Person

Day ( ) Evening ( )

e. Telephone # of Contact Person

2. Did the organization apply within the last 12 months to the town or county assessor for tax exempt status for property it owns in the village by submitting forms RP-420-a-Org or RP-420-b-Org and RP-420-a/b-Use (or, if renewal, RP-420-a/b-Rnw-I and RP-420-a/b-Rnw-II)? [ ] Yes [ ] No

3. Was an exemption granted on the last completed town or county assessment roll? [ ] Yes [ ] No

If the answer to question 2 or 3 is no, this form is inappropriate, and the organization must submit forms RP-420-a-Org or RP-420-b-Org and RP-420-a/b-Use in order to receive exemption.

If the answer to question 2 and 3 is yes, answer question 4, sign certification and submit this form to the village assessor or village clerk on or before taxable status date.

4. Has there been any change in the organization's purpose or activities or in the use of any of its property located in the village since application for exemption was last filed with the town or county assessor? [ ] Yes [ ] No
If yes, explain (attach additional sheets if necessary).

Certification

I hereby certify that the statements contained in this application (including the attached sheets consisting of \_\_\_\_\_ pages) are true and correct to the best of my knowledge.

Signature Date Title

FOR ASSESSOR'S USE ONLY

Assessing unit County

Town Village

Parcel Identification No.(s)

**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, the 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 youth through 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**

For purposes of section 420-b, 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 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 of property 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 must be filed.

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.

In most cases, in those villages which have opted to utilize the town or county assessment roll pursuant to section 1402(2) of the Real Property Tax Law, one copy of this form may be submitted in lieu of Forms RP-420-a-Org or RP-420-b-Org and RP-420-a/b-Use or Forms RP-420-a/b-Rnw-I and RP-420-a/b-Rnw-II. The applications should be completed and filed by someone whom the organization has authorized to do so.

**3. Place and Time of Application**

Application for exemption from village taxes must be filed with the village assessor or village clerk. For purposes of section 420-b, the application must be filed in the assessor's or clerk's office on or before the taxable status date. For purposes of section 420-a, the application should be filed on or before such date. In most villages, taxable status date is January 1, but the assessor or clerk should be consulted for the correct date.

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

Date Application Filed: \_\_\_\_\_

Application approved for entire parcel(s) \$ \_\_\_\_\_ Exempt

Application approved for part of parcel(s) \$ \_\_\_\_\_ Taxable \$ \_\_\_\_\_ Exempt

Application disapproved

\_\_\_\_\_  
Assessor's signature

\_\_\_\_\_  
Date