

Incorporated Village of Valley Stream
Department of Assessment
123 South Central Avenue
Valley Stream, New York 11582
Phone (516) 825-4200

September 2020

Dear Religious/Non-Profit Organization:

Enclosed please find your Clergy/Non-Profit exemption renewal application, which must be filed by any organization seeking an exemption from Real Property Tax. This renewal procedure has been mandated by the New York State Board of Equalization.

All applications must be completed and filed with this office no later than December 31, 2020 for the exemption to be granted for the 2021/2022 Village Tax Roll. **NO EXCEPTIONS!**

Should you have any questions or require any further information, please feel free to contact me.

Sincerely,

Karen Garofalo
Deputy Receiver of Taxes



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

SCHEDULE A
RP-420-a/b-Org (1/95)

APPLICATION FOR REAL PROPERTY TAX EXEMPTION FOR
NONPROFIT ORGANIZATIONS

ALL organizations filing this form must complete Parts A, B and C. FOUNDATIONS and TRUSTS must complete Part D. Certain organizations must complete additional parts of this form as follows.

- RELIGIOUS ORGANIZATIONS.....Part E
- CHARITABLE ORGANIZATIONS THAT ARE NOT FOUNDATIONS OR TRUSTS.....Part F
- HOSPITAL ORGANIZATIONS.....Part G
- EDUCATIONAL ORGANIZATIONS.....Part H
- ORGANIZATIONS THAT OPERATE HOMES FOR THE AGED.....Part I

Attach additional sheets if necessary. On each attachment, indicate name of organization, employer identification number and question answered. If assistance is needed in completing this form, consult the assessor.

ALL ORGANIZATIONS MUST COMPLETE THE VERIFICATION ON PAGE 19

PART A-IDENTIFICATION

<p>_____ 1a. Name of Organization</p> <p>_____ _____</p> <p>_____ b. Mailing address</p>	<p>_____ c. Employer ID no.</p> <p>_____ d. Name of contact person</p> <p>_____ e. Day telephone no. of contact person</p> <p>_____ f. Evening telephone no.</p>
<p>2. Date incorporated or formed _____</p>	<p>3. Month annual accounting period ends _____</p>
<p>4. Has the organization filed Federal Income Tax Returns? <input type="checkbox"/> Yes <input type="checkbox"/> No If YES, state form number(s), year(s) filed, and Internal Revenue Office where filed.</p>	

Part B—ACTIVITIES AND OPERATIONS

1. Describe in detail the specific purposes for which the organization was formed, the activities presently carried on and those which will be carried on. If the organization is not fully operational, explain what stage of development its activities have reached, what further steps remain for the organization to become fully operational, and when they will take place. Specifically identify the services performed or to be performed by the organization. (Do not state the purposes of the organization in general terms or repeat the language of the organizational documents). Include sufficient information to show that the organization's activities are related to the purpose(s) stated in Question 2a Form RP-420-a-Org or RP-420-b-Org.

Part B (continued)

2. Membership of the organization's governing body:

- a. Names, addresses, and duties of officers, directors, trustees, etc. b. Specialized knowledge, training, expertise or particular qualifications.

c. Are any members of the governing body the following persons?

(1) A "substantial contributor" to the organization? (A "substantial contributor" is any person – including a corporation, trust, etc. – who contributed or bequeathed an aggregate amount of more than \$5,000, if such amount is more than 2 percent of the total contributions and bequests received by the organization from the time of its creation through the close of the accounting year of the organization in which the contribution or bequest was received by the organization from such person. In the case of a trust, the creator is a substantial contributor regardless of the size of the creator's contribution or bequest). Yes No

(2) A Foundation manager? Yes No

(3) An owner of more than 20 percent of the total combined voting power of a corporation, the profits interest of a partnership, or the beneficial interest of a trust or unincorporated enterprise which is a substantial contributor to the organization? Yes No

(4) A "member of the family" of any person described in (1), (2), or (3) above? (A member of the family with respect to any person described above means his or her spouse, ancestors and lineal descendants). Yes No

IF YES ANSWERED TO ANY OF THE ABOVE QUESTIONS, ATTACH FULL EXPLANATION.

d. Do any members of the governing body have either a business or a family relationship with the following persons:

(1) A "substantial contributor" to the organization? (See question 2 (c).) Yes No

(5) A corporation in which persons described in (1), (2), (3) or (4) above own more than 35 percent of the total combined voting power? Yes No

(2) A foundation manager? Yes No

(3) An owner of more than twenty percent of the total combined voting power of a corporation, the profits interest of a partnership, or the beneficial interest of a trust or unincorporated enterprise which is a substantial contributor to the organization? Yes No

(6) A partnership in which persons described in (1), (2), (3), or (4) above hold more than 35 percent of the profits interest? Yes No

(4) A "member of the family" of any person described in (1), (2) or (3) above? (See question 2 (c).) Yes No

(7) A trust or estate in which the persons described in (1), (2), (3), or (4) hold more than 35 percent of the the beneficial interest? Yes No

(8) Any organization which is effectively controlled by the same persons who control your organization or any organization whose contributions were made by the same contributors who contributed to your organization? Yes No

IF YES ANSWERED TO ANY OF THE ABOVE QUESTIONS, ATTACH FULL EXPLANATION.

e. Have any members of the governing body assigned income or assets to the organization?

Yes No

IF YES, ATTACH A COPY OF ASSIGNMENT(S) AND A LIST OF ITEMS ASSIGNED.

Part B (continued)

2f. Is it anticipated that any current or future member of the governing body will assign income or assets to the organization?
_____ Yes _____ No

IF YES, ATTACH FULL EXPLANATION ON SEPARATE SHEET.

g. Has any member of your organization, either directly or indirectly, engaged in any of the following acts with a trustee, director, principal officer, or creator of your organization, or any other organization with which such person is affiliated?

(1) Sale, exchange or leasing of property?
_____ Yes _____ No

(4) Payment of compensation (or payment of reimbursement) for expenses if in excess of \$1,000?
_____ Yes _____ No

(2) Lending of money or other extension of credit?
_____ Yes _____ No

(5) Transfer of income or assets?
_____ Yes _____ No

(3) Furnishing of goods, services or facilities?
_____ Yes _____ No

**IF YES ANSWERED TO ANY OF THE ABOVE QUESTIONS,
ATTACH A DETAILED STATEMENT EXPLAINING THE TRANSACTION (S).**

3. Is the organization the outgrowth or continuation of any form of predecessor(s)? _____ Yes _____ No
If yes, state the name of each predecessor, the period during which it was in existence, and the reasons for its termination.

ATTACH COPIES OF ALL PAPERS BY WHICH THE TRANSFER OF ASSETS, IF ANY, WAS EFFECTED.

4a. Is the organization now connected or is it planned that it will be connected (other than by association with a statewide or nationwide organization) through common membership governing bodies, trustees, officers, etc., with any other organization? _____ Yes _____ No
If yes, enter name(s) of organization(s) and explain relationship.

b. Is the organization financially accountable to any other organization? _____ Yes _____ No
If yes, enter name(s) of organization(s) and give details concerning accountability.

5a. What benefits, services, or products does or will the organization provide?

b. Are the recipients required or will they be required to pay for the organization's benefits, services or products? _____ Yes _____ No
If yes, please explain and show how the charges are determined.

c. Does or will the organization limit its benefits, services or products to specific classes of individuals? _____ Yes _____ No
If yes, please explain how the recipients or beneficiaries are or will be selected.

Part B (continued)

6. Is the organization a membership organization? Yes No

If yes:

a. Describe the membership requirements, the classes of membership (with the number of members in each class) and the voter rights and privileges received. Also, if any group or class of persons is required to join, describe the requirements and explain the relationship between those members and members who join voluntarily.

ATTACH A SCHEDULE OF MEMBERSHIP FEES AND DUES.

b. Describe your present and proposed efforts to attract members.

c. Are benefits, service or products limited to members? Yes No

If no, please explain.

Part C – Finances

1a. Statement of receipts and expenditures.

Note: Complete a statement for the last fiscal year and for each of the three years immediately before it. If in existence less than four years, complete a statement for each year in existence. (If the organization prepares a statement of receipts and expenditures that is more descriptive and detailed than the statement below, that statement may be submitted in place of this one.)

RECEIPTS AND EXPENDITURES FOR THE YEAR ENDING _____ 20 _____

I. RECEIPTS

(1) Gross dues and assessments of members	
(2) Gross contributions, gifts, etc. *	
(3) Gross amount derived from activities related to organization's exempt purposes (attach schedule)	
Less cost of sales (attach schedule)	
(4) Gross amounts from unrelated business activities (attach schedule)...	
Less cost of sales (attach schedule)	
(5) Gross amounts received from sale of assets, excluding inventory items (attach schedule)	
Less cost or other basis and sales expenses of assets sold (attach schedule)	
(6) Interest, dividends, rents and royalties	
(7) Other receipts (attach schedule)	
(8) NET RECEIPTS	

Part C – Finances (continued)

III. FUND BALANCE OR NET WORTH

(17) Total fund balance or net worth

(18) Total liabilities and fund balance or net worth (line 16 plus line 17)

(19) Has there been any substantial change in any aspect of the organization's financial activities since the period ended as shown above?
_____ Yes _____ No

If yes, attach a detailed explanation.

2a. What assets does the organization have that are used in the performance of its exempt function? If any assets are not fully operational, explain what stage of completion has been reached, what additional steps remain to be completed and when such final steps will be taken.

b. To what extent has the organization used or does it plan to use contributions as an endowment fund, i.e. hold contributions to produce income for the support of the organization's exempt function?

c. Does or will any part of the organization's net income inure to the benefit of any private shareholder or individual? _____ Yes _____ No
If yes, explain in detail.

d. Has the organization made or does it plan to make any distribution of its property or surplus to shareholders or members? _____ Yes _____ No
If yes, state full details, including: (1) amounts or value, (2) source of funds or property distributed or to be distributed and (3) basis of and authority for distribution or planned distribution.

3a. Has the organization made or does it plan to make any payments to members or shareholders for services rendered or to be rendered?
_____ Yes _____ No

If yes, please state in detail the amount paid, the character of the services, and to whom payments have been or will be made.

Part C – Finances (continued)

b. Does the organization have any arrangements to provide insurance for members, their dependents, or others (including provisions for the payment of sick or death benefits and pensions and annuities)? _____ Yes _____ No
 If yes, please describe and explain the arrangement's rules of eligibility.

c. Officers, directors and trustees:

Name and title	Time devoted to position	Compensation (annual)	Contributions to Employee Benefit Plans (annual)	Expense account and other Allowances (annual)

d. Five highest paid full-time employee (other than officers, directors and trustees):

Name, and Title and Address	Time devoted to Position	Compensation (annual)	Contributions to Employee Benefit Plans (annual)	Expense account and other Allowances (annual)

3e. Five highest paid part-time employees (other than officers, directors and trustees):

Name, title and Addresses	Time devoted to position	Compensation (annual)	Contributions to Employee Benefit Plans (annual)	Expense Account and other Allowances (annual)

Part D – Foundations and Trusts (continued)

c. Have any managers contributed 2 percent or more of the total contributions received by the foundation or trust during any year?
_____ Yes _____ No

d. Do any managers own 10 percent or more of the stock of a corporation (or equally large portion of the ownership of a partnership or other entity) of which the foundation or trust has a 10 percent or greater interest?

_____ Yes _____ No

2a. Name and address of organization(s) supported by the foundation or trust.

b. To what extent are the members of your organization's governing board elected or appointed by the supported organization(s)?

c. What is the extent of common supervision or control that your organization and the supported organization(s) share?

d. To what extent do(es) the supported organization(s) have a significant voice in your organization's investment policies, the making and timing of grants, and in otherwise directing the use of your organization's income or assets?

e. If any supported organization is mentioned in your organization's governing instrument, is your organization a trust that the supported organization can enforce under state law and with respect to which the supported organization can compel an accounting?
_____ Yes _____ No

If yes, please explain.

f. What position of your organization's income does your organization pay to each supported organization and how significant is such support to each?

g. To what extent does your organization conduct activities which would otherwise be carried out by the supported organization(s)? For any such activities, please explain your organization's reasoning as to why such activities would otherwise be carried on by the supported organization.

Part D – Foundations and Trusts (continued)

3. Grants and contributions to organizations and individuals (including scholarships) paid or approved for future payment during the next fiscal year:

Recipient's Name and Address (home or business)	If recipient is an individual, show any relationship to any manager of or substantial contributor to your organization.	Concise statement of purpose of grant or contribution	Amount
a. Paid during year			

TOTAL

b. Approved for future payment			
--------------------------------	--	--	--

TOTAL

4. Does the organization now award scholarships or plan to award them in the future? Yes No If yes,

a. What criteria are or will be used for selecting recipients, including the rules of eligibility?

b. Who selects or will select recipients?

c. If awards are or will be made directly to individuals, is information required or will it be required assuring that the student remains in school? Yes No

d. Are awards made or will they be made to recipients of a particular class (for example, to children of employees of a particular employer)? Yes No

If yes, describe the class(es) of recipients and conditions attached to the award.

Part E – Religious organizations

1. Is the organization a church, synagogue or similar establishment?

Yes No

2. Is the organization an association or convention of churches?

Yes No

3. Is the organization a religious order?

Yes No

IF YES ANSWERED TO ANY OF THE ABOVE QUESTIONS, SKIP TO QUESTION 6.



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

APPLICATION FOR REAL PROPERTY TAX EXEMPTION FOR
NONPROFIT ORGANIZATIONS
II - PROPERTY USE

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?
b. Is the property or any part thereof under contract for sale?
c. Is the property or any part thereof for sale?
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.)?
If yes, explain the relationship and circumstances of sale (including purchase price and terms of sale):
8. Is the property mortgaged?
a. If yes, does the holder of the mortgage presently (or did it formerly) have any interest in the owning organization?
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
City/Town
School District
County
Village

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. In Nassau County, applications must be filed with the Nassau County Board of Assessors. In Tompkins County, applications must be filed with the Tompkins County Division of Assessment. **Do not file with the Office of Real Property Tax Services.**

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 towns in Nassau County, the taxable status date is January 2. Westchester County towns have either a May 1 or June 1 taxable status date; contact the assessor. In villages and cities, the taxable status dates vary, and the appropriate assessor should be consulted for the correct date. In New York City, property acquired by an organization exempt pursuant to either of these sections may receive exemption as of the date of its acquisition; application for exemption should be filed promptly.

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



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

RP-420-b-Org (9/08)

APPLICATION FOR REAL PROPERTY TAX EXEMPTION FOR
NONPROFIT ORGANIZATIONS - PERMISSIVE CLASS
I-ORGANIZATION PURPOSE

(See general information and instructions on back of form)

1a. Name of Organization _____

d. Name of contact person _____

b. Mailing address _____

e. Day telephone no. of contact person _____

c. Employer ID no. _____

Evening telephone no. _____

f. E-mail address (optional) _____

2 a. Purpose (s) of the organization:

- | | | | |
|--|---|--|--|
| <input type="checkbox"/> 1. Bible | <input type="checkbox"/> 5. Infirmary | <input type="checkbox"/> 9. Bar association | <input type="checkbox"/> 13. Historical |
| <input type="checkbox"/> 2. Tract | <input type="checkbox"/> 6. Public playground | <input type="checkbox"/> 10. Medical society | <input type="checkbox"/> 14. Supervised youth sportsmanship |
| <input type="checkbox"/> 3. Benevolent | <input type="checkbox"/> 7. Scientific | <input type="checkbox"/> 11. Library | <input type="checkbox"/> 15. Enforcement of laws relating to children or animals |
| <input type="checkbox"/> 4. Missionary | <input type="checkbox"/> 8. Literary | <input type="checkbox"/> 12. Patriotic | |

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 (check one)

- 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)

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, state 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 an 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 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-b of the Real Property Tax Law

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.

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.

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4. Time of filing application

The application must 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 is March 1. In towns in Nassau County, the taxable status date is January 2. Westchester County towns have either a May 1 or June 1 taxable status date; contact the assessor. In villages and cities, the taxable status dates vary, and the appropriate assessor should be consulted for the correct date. In New York City, property acquired by an organization exempt pursuant to this section may receive exemption as of the date of its acquisition; application for exemption should be filed promptly.

_____ **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