



Renewal Application for Real Property Tax Exemption for Nonprofit Organizations
Part 1: Organization Purpose

File with your local assessor by the taxable status date. See instructions.

Do not file this form with the Office of Real Property Tax Services.

Form with fields for: Name of organization, Mailing address, Location of property, City, village, or post office, State, ZIP code, Contact number, Email address, Employer ID no., Tax map number of section/block/lot.

1. Have any of the following changes occurred since the last application for this property tax exemption was filed? If any of the listed changes have occurred, provide a detailed explanation of each change on the back of this form, mark an X in the appropriate boxes below, and complete and sign the statement.

- 1. A change has occurred in the purpose(s) of the organization.
2. A change has occurred in the organization as a result of action taken by one or more regulatory agencies...
3. A change has occurred in the organization's status with regard to exemption from federal income taxes...
4. Statement of change - I hereby certify that all of the changes, as listed above, that have occurred since application for exemption was last filed have been noted...
5. Statement of no change - I hereby certify that none of the changes listed above have occurred since the last application for an exemption was filed to the best of my knowledge and belief.

Table with 3 columns: Signature, Phone number, Date

2. Mark an X in the box for all applicable forms filed with the IRS by the organization since the last application for property tax exemption was last filed (Note: Assessor may request a copy of filed forms):

- 1. Federal Form 1023, Application for Recognition of Exemption
2. Federal Form 1024, Application for Recognition of Exemption
3. Federal Form 990, Return of Organization Exempt from Income Tax
4. Federal Schedule A Form 990 or 990-EZ, Public Charity Status and Public Support
5. Federal Form 990-PF, Return of Private Foundation Trust Treated as Private Foundation
6. Federal Form 990-T, Exempt Organization Business Income Tax
7. None of the above

Explanation of changes that have occurred

Attach additional sheets if necessary. Provide the organization's name, its employer identification number, and the parcel number on each attachment.

Type of change 1.	Explanation
Type of change 2.	Explanation
Type of change 3.	Explanation

This Area for Assessor's Use Only

Assessing unit	County
City/town	Village
School district	

Date application filed:	
Action on application: Approved <input type="checkbox"/>	Disapproved <input type="checkbox"/>
Assessed valuation: Taxable \$	Exempt \$
Documentary evidence presented: _____	

Assessor's signature	Date

Instructions

Application

For purposes of exemptions granted pursuant to Real Property Tax Law § 420-b, each year following the year in which exemption is granted on the basis of application forms RP-420-b-Org, *Application for Real Property Tax Exemption for Nonprofit Organizations - Permissive Class I - Organization Purpose*, and RP-420-a/b-Use, *Application for Real Property Tax Exemption for Nonprofit Organizations II - Property Use*, a renewal application must be filed. One copy of RP-420-a/b-Rnw-1, must be filed in each assessing unit; one copy of RP-420-a/b-Rnw-II, *Renewal Application for Real Property Tax Exemption for Nonprofit Organizations II - Property Use*, must be filed in each assessing unit for each separately assessed parcel for which exemption renewal is sought. The assessor may request information in addition to the information contained in the application.

For purposes of exemptions granted pursuant to Real Property Tax Law § 420-a, the same forms may be used (except RP-420-a-Org, *Application for Real Property Tax Exemptions for Nonprofit Organizations - Mandatory Class I - Organization Purpose*, replaces RP-420-b-Org),

or the owner may submit proof of their continued exempt status that their assessor has deemed acceptable, instead.

Place of filing application

Applications for exemption from city, town, or village taxes must be filed with the city, town, or village assessor. Applications 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 for county, town and school tax purposes should be filed with the Nassau County Board of Assessors. In Tompkins County, applications should be filed with the Tompkins County Division of Assessment. **Do not file with the Office of Real Property Tax Services.**

Time of filing application

The application must be filed in the assessor's office on or before the appropriate taxable status date. For further information, ask your local assessor. To find your local assessor's contact information, visit our website or your locality's website.



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

RENEWAL APPLICATION FOR REAL PROPERTY TAX EXEMPTION
FOR NONPROFIT ORGANIZATIONS

II – PROPERTY USE

(See general information and instructions on back form)

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

2. Have any of the following changes occurred since application for this property tax exemption was last filed? If any of the listed changes have occurred, please give a detailed explanation of each change on the back of this form, check the appropriate line below, and complete and sign the statement. If none of the changes has occurred, please check the appropriate line below and complete and sign the statement.

- a. A change has occurred in the ownership of all or part of the property.
- b. A change has occurred in the use or uses of the property by the owner.
- c. A change has occurred in that all or part of the property is now being offered for sale or lease.
- d. All or part of the property is occupied by an organization other than the owner: the user organization(s) make payments for use of the property, and a change has occurred in (1) the proportion of the property so occupied, (2) the terms of the occupancy, or (3) the payments made by the occupant(s).
- e. Physical changes in the property (such as construction, alterations, or demolition) have occurred.
- f. A change has occurred in the nature or schedule of planned construction of buildings or other improvements on an unimproved portion of the property.
- g. One of the organization's purposes is hospital, and a change has occurred in the amount of space or time that the property is used for the private practice of staff members or others rather than for the direct hospital related activities.

STATEMENT OF CHANGE
I hereby certify that all of the changes, as listed above, that have occurred since application for exemption was last filed have been noted and the explanations of such charges are true and correct to the best of my knowledge and belief.

STATEMENT OF NO CHANGE
I hereby certify that none of the changes listed above has occurred since application for exemption was last filed to the best of my knowledge and belief.

Signature

Date

Title

FOR ASSESSOR'S USE

Assessing unit _____
City/Town _____
School District _____

County _____
Village _____

EXPLANATIONS OF CHANGES THAT HAVE OCCURRED

(If more space is needed, attach additional sheets. Please give the organization’s name, its employer identification number and the parcel number on each attachment)

Change No. _____ Explanation _____

GENERAL INFORMATION AND FILING REQUIREMENTS

1. Application

For purposes of exemptions granted pursuant to section 420-b of the Real Property Tax Law, each year following the year in which exemption is granted on the basis of application forms RP-420-b-Org and RP-420-a/b-Use, a renewal application must be filed. One copy of RP-420-a/b-Rnw-I must be filed in each assessing unit; one copy of RP-420-a/b-Rnw-II must be filed in each assessing unit for each separately assessed parcel for which exemption renewal is sought. The assessor may request information in addition to the information contained in the application.

For purposes of exemptions granted pursuant to section 420-a of the Real Property Tax Law, 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 continued exempt status to the assessor in whatever form is mutually acceptable.

2. 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.**

3. 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 by 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.

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