



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

APPLICATION FOR REAL PROPERTY TAX EXEMPTION FOR PROPERTY
HELD IN TRUST BY MEMBERS OF CLERGY FOR
THE BENEFIT OF CHURCH MEMBERS

(See general information and instructions on back of form)

- 1a. Name of clergy or minister holding title to the property
2. Mailing address of organization
b. Name of organization
c. Telephone no. of clergy
d. E-mail address (optional)
3. Location of property

Parcel identification no. (see tax bill or assessment roll)
Tax map number or section/block/lot

ATTACH COPY OF TRUST INSTRUMENT PURSUANT TO WHICH TITLE IS
CURRENTLY HELD BY CLERGY OR MINISTER NAMED IN ANSWER TO QUESTION 1a.

- 4. Has the clergy named in answer to question 1a. had formal training as a clergy?
5. Has the clergy been formally ordained?
6. Name and address of church of which individual named in answer to question 1a. serves as clergy or minister.

Submit Form RP-420-a-Org (available from assessor) and all attachments required in the form. With respect to the church named in the answer to question 6 above, submit Form RP-420-a/b-Use (available from assessor). With respect to the church named in answer to question 6 above, when seeking renewal of exempt status, Forms RP-420-a/b-Rnw (Parts I and II) may be submitted in lieu of RP-420-a-Org and RP-420-a/b-Use.

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 REQUIRMENTS**

1. Summary of Statutory Provisions

Real property held in trust by a clergy or minister of a religious denomination for the benefit of members of his or her church is entitled to the same exemption from taxation as is property owned by a nonprofit organization which is exempt from taxation pursuant to Section 420-a of the Real Property Tax Law, provided the property satisfies all of the conditions of Section 420-a. That is, if the property would be exempt from taxation pursuant to Section 420-a were it owned by an organization entitled to exemption pursuant to that section, the same exemption will be allowed where title is held in trust by a clergy or minister for the benefit of the members of his or her church.

2. Application

A three part application must be filed in each assessing unit in which exemption is sought: Form RP-436, Form-420-a-Org (I-Organization Purpose) and form RP-420-a/b-Use (Property Use). One copy of Form RP-436 and Form RP-420-a-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 which exemption is first granted on the basis of this application, Forms RP-420-a/b-Rnw-I and RP-420-a/b-Rnw-II may be filed in lieu of RP-420-a-Org and RP-420-a/b-Use.

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 this form with the Office of Real Property Tax Services.**

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 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.

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 the name of your church on all attachments. The assessor may request information in addition to the information contained in the application.

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

1. Applicant clergy or minister: \_\_\_\_\_

2. Applicant religious corporation: \_\_\_\_\_

3. Date application filed: \_\_\_\_\_

4. Application:  Approved  Disapproved

5. Assessed valuation: \$\_\_\_\_\_Taxable \$\_\_\_\_\_Exempt

6. Documentary evidence presented: \_\_\_\_\_

\_\_\_\_\_  
Assessing unit

\_\_\_\_\_  
Assessor’s signature

\_\_\_\_\_  
Date