



NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

APPLICATION FOR EXEMPTION FROM REAL PROPERTY TAXES FOR
PROPERTY USED AS RESIDENCE OF OFFICIATING CLERGY ("PARSONAGE" OR "MANSE")

(See general information and instructions on back of form)

- 1 a. Name of religious corporation
2. Mailing address of organization
b. Name of officiating clergy
c. Telephone no. of clergy Day ( ) Evening ( )
d. E-mail address (optional)

- 3. Location of property
Street address
Village (if any) City/Town School district

Property identification (see tax bill or assessment roll)

Tax map number or section/block/lot

- 4. Is there any other property owned by this religious corporation which is used exclusively for religious purposes so as to entitle the other property to an exemption pursuant to section 420-a of the Real Property Tax Law? Yes No

If yes, state location of other property or properties.

- 5. Has the officiating clergy of this religious corporation had formal training as a clergy? Yes No
If yes, give full details.

- 6. Has the officiating clergy been formally ordained? Yes No
If yes, state when, where and by whom such officiating clergy was ordained.

If no, explain.

- 7a. Is any portion of the premises used for purposes other than as residence of the officiating clergy? Yes No

- b. If yes, are the premises, or any portion thereof, used for banquets, dances, meetings, weddings or other purposes? Yes No

If the answer to 7b, is yes, give full details including gross annual income realized from such renting or other use.

If the answer to 7a. is yes, and the answer to 7b. is no, state in detail other uses of this property other than for residence of officiating clergy.

ATTACH ADDITIONAL SHEETS WHENEVER NECESSARY

Submit form RP-420-a-Org (available from assessor) or RP-420-a/b-Rnw-I, if renewal, and all attachments required in that form with respect to the religious corporation named in answer to question 1a. above.

VERIFICATION

State of New York

ss:

County of \_\_\_\_\_

\_\_\_\_\_, being duly sworn, says that \_\_\_he is the \_\_\_\_\_ of the organization, that the statements contained in this application (including the attached sheets consisting of \_\_\_ pages) are true, 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 real property used as residence of officiating clergy (“parsonage” or “manse”)

Section 462 of the Real Property Tax Law authorizes an exemption from real property taxation for property owned by a religious corporation while actually used by the officiating clergy thereof for residential purposes.

2. Application

An application for exemption pursuant to section 462 must be filed annually for each separately assessed parcel for which an exemption is claimed. Applicants must also submit Form RP-420-a-Org. Where exemption is claimed in any one assessing unit for more than one parcel, the submission of one Form RP-420-a-Org is sufficient. Each year following the year in which exemption is first granted on the basis of this application, a renewal form RP-420-a/b-Rnw-I may be filed with this form in lieu of RP-420-a-Org.

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.

3. Place of filing application

Application for exemption from city, town or village taxes must be filed with the city, town or village assessor. A 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 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 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 in 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, taxable status date is January 5, but applications for this exemption may be filed on or before March 15.

SPACE BELOW FOR ASSESSOR’S USE ONLY

- 1. Applicant religious corporation: \_\_\_\_\_
- 2. Date application filed \_\_\_\_\_
- 3. Application  Approved  Disapproved
- 4. Assessed valuation \$ \_\_\_\_\_ Taxable \$ \_\_\_\_\_ Exempt
- 5. Documentary evidence presented \_\_\_\_\_

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

\_\_\_\_\_  
Assessor’s signature

\_\_\_\_\_  
Date