THE NEW YORK
LANDMARKS
CONSERVANCY

Landmarks Conservancy Programs

Founded 1973 – 50th Anniversary!

Advocacy

Lucy G. Moses Awards

Financial Assistance (Loans & Grants)

Sacred Sites Program

Emergency Grants

Nonprofit Technical Assistance

Historic Properties Fund

Technical Assistance (Preservation Services)

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50 YEARS OF PRESERVING THE CITY WE LOVE



Lucy G. Moses Awards



Nonprofit Technical Assistance Grant

Provides preservation grant support- especially for conditions assessments/construction documents- to local nonprofits

Grants help identify and administer structural repairs and repair and retention of significant roof and façade elements: cornices, special windows.

Eligibility: nonprofit-owned, both landmarks and undesignated but historic/significant buildings

Accompanied by the Conservancy's project management assistance

Grants range from $5,000-30,000



Huntington Free Library & Reading Room, Bronx, Individual city landmark

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ALTMAN FOUNDATION

HEARST foundations

Emergency Grants

Nonprofit organizations that own historic buildings

Immediate funding for unforeseen emergencies

Project management assistance

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Historic Richmond Town
Staten Island

Preservation Hotline

Referrals for preservation professionals

- Architects
- Structural engineers
- Window restorers
- Slate roofers
- Stone suppliers
- Mural painters
- Ironworkers

General or specific questions

212.995.5260

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Copper roof replacement
Church of the Resurrection, Queens

Technical Assistance

Site visits

Historical research

Publications

Repair recommendations

Property owner education

Landmark nominations

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Bloomingdale Road Cottages,
Rossville AME Zion Church
Individual Landmarks, Staten Island

Technical Assistance

- Site visits
- Historical research
- Publications
- Repair recommendations
- Property owner education
- Landmark nominations





Rossville AME Zion Church
Individual Landmark, Staten Island

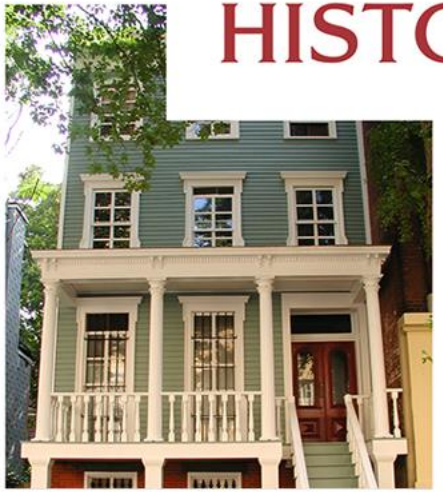
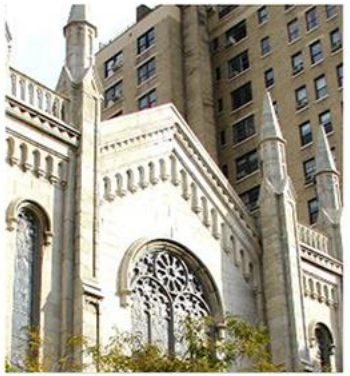
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NEW YORK CITY HISTORIC PROPERTIES FUND







What Does The Fund Do?

The Fund provides loans to finance restoration projects for low to moderate-income homeowners

- Low interest, competitive rates
- 5-10 year terms
- Loans range from $80,000 to $300,000
- Loans secured by collateral
- The Fund team provides project management assistance

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75 W 119th Street,
Mount Morris Park Historic District

Property Eligibility

Eligibility for Fund loan

- NYC Historic District
- Individual NYC Landmark
- National Register listing
- National Register eligible

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Cambria Heights Historic District

Sacred SitesOpen House



Trinity Church, Manhattan



Discover the best of New York, from hidden gems to iconic landmarks, through our "Tourist in your own Town" video series.

Manhattan (12) | Sacred Sites (12)

MANHATTAN, NY

Temple Emanu-El
Temple Emanu-El at One East 65th Street and Fifth Avenue is one of the largest synagogues in the world. It...



MANHATTAN, NY

Congregation Ansche Chesed
Congregation Ansche Chesed, located at the corner of West 100th Street and West End Avenue, is part of the recently...



MANHATTAN, NY

Church of Notre Dame
The Eglise de Notre Dame or Church of Notre Dame in Morningside Heights, began in 1910 as a mission chapel...



MANHATTAN, NY

Trinity Church
Take a look inside Trinity Church in Lower Manhattan. The present church is the third built on this site for...





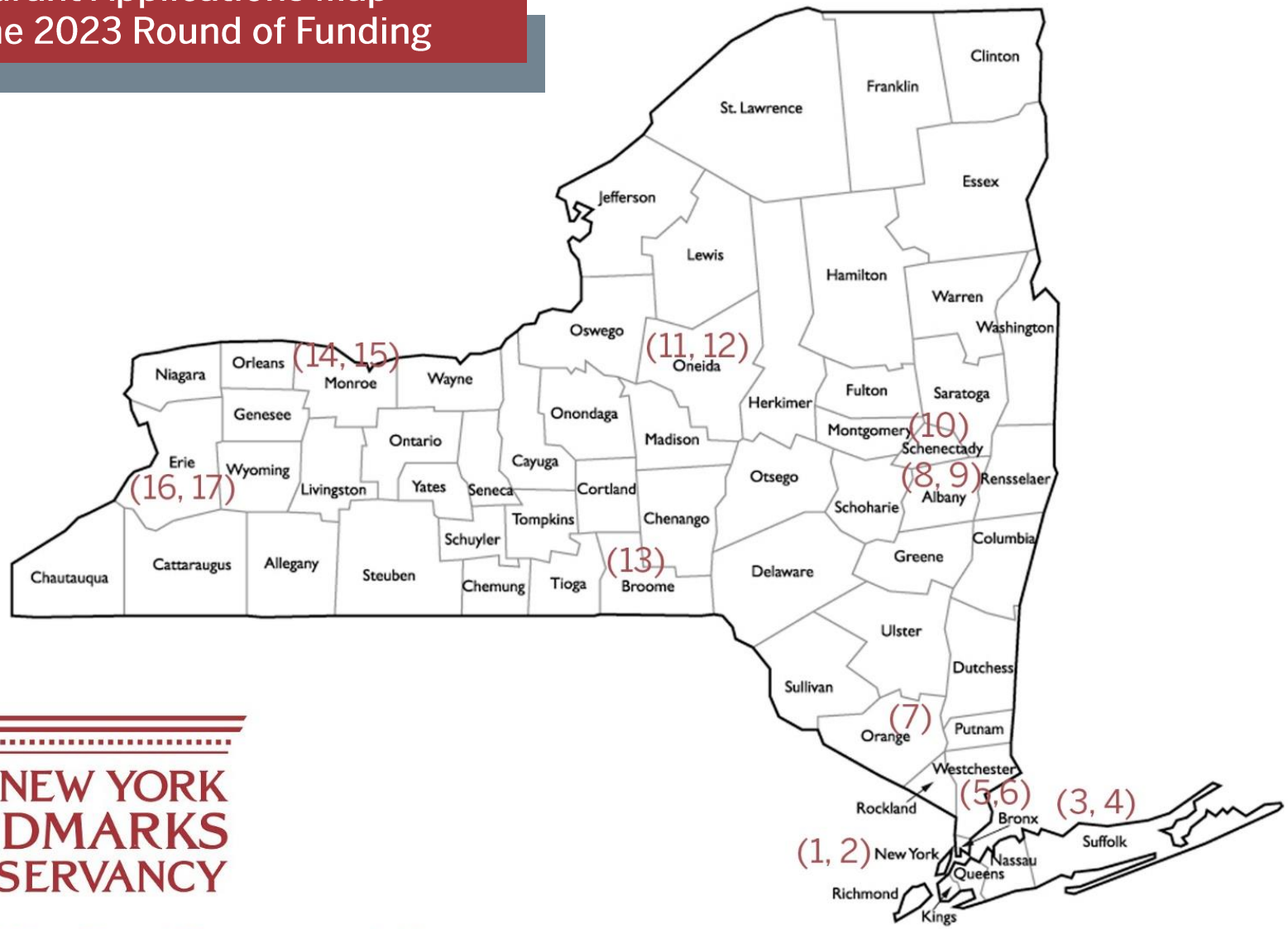
Sacred Sites Grants



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Community Service Yard Cleanup – South Bushwick Reformed Church, Brooklyn

Grant Applications Map
June 2023 Round of Funding



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Sacred Sites Grant Recommendations
June 2023 Round of Funding



South Bushwick Reformed Church, 1852-1853, 1885, Bushwick, Brooklyn
Messrs. Morgan, builders
Structural Stabilization & Restoration of Spire, Roof & Soffits

Sacred Sites Grants



South Bushwick Reformed Church, Brooklyn

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First Ukrainian Assembly of God/Cornerstone Church
Cooper Square, Manhattan, 1868, Carl Pfeiffer, architect
Exterior Envelope Restoration



Manhattan Seventh Day Adventist Church
West Village, 1882, Lawrence B. Valk, architect
Foundation Repairs and Shoring



Manhattan Seventh Day Adventist Church
Foundation Repairs and Shoring



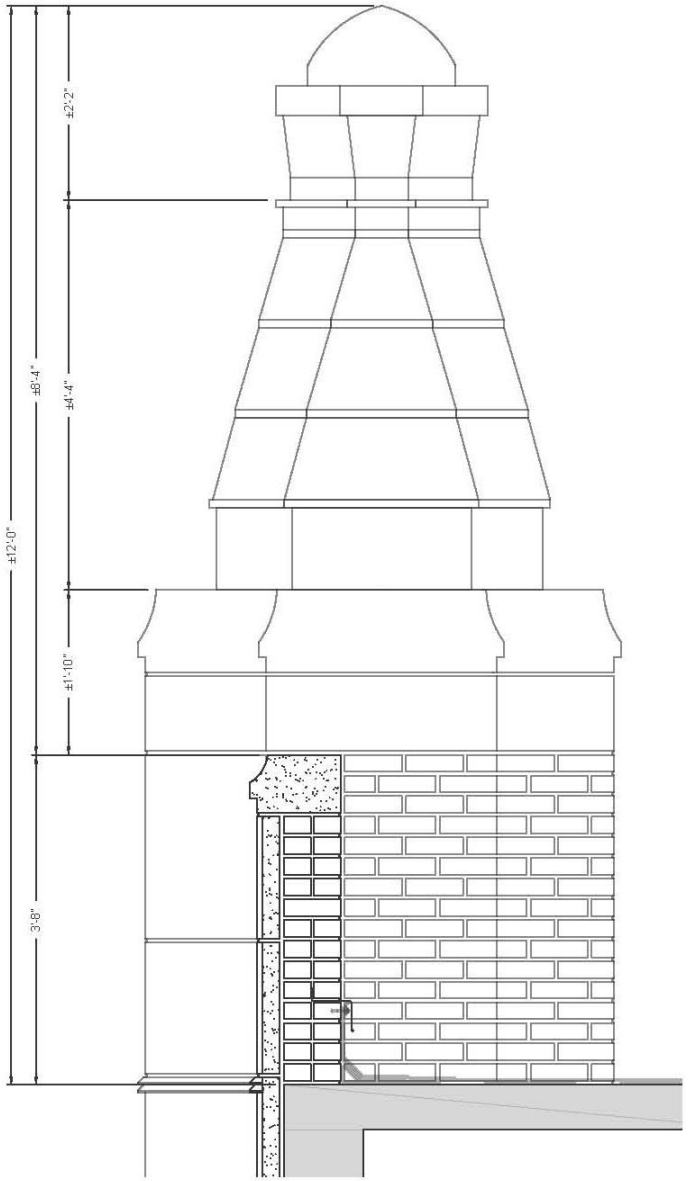
(Mt. Calvary-) St. Mark's United Methodist Church, Harlem
1922-26, Sibley & Fetherston, Architects
Steel Reinforcement & Reconstruction of Four Roof Spires



(Mt. Calvary-)St. Mark’s United Methodist Church, Harlem
Steel Reinforcement & Reconstruction of Four Roof Spires



(Mt. Calvary-)St. Mark’s United Methodist Church, Harlem
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Contact Us

www.nylandmarks.org

Phone: 212-995-5260 x 318 (Ann)
212-995-5260 x 305 (Colleen)

Email: annfriedman@nylandmarks.org
colleenheemeyer@nylandmarks.org

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Not-for-Profit Tax Exemption

1

Bricks & Mortals

December 6, 2023

Robin Lee, Taxpayer Advocate

THE OFFICE OF THE TAXPAYER ADVOCATE
nyc.gov/taxpayeradvocate
NYC Department of Finance

Agenda

- About the Office of the Taxpayer Advocate
- Not-for-Profit Property Tax Exemption
  - Initial Application
  - Renewal Deadline: January 5

About the Office of the Taxpayer Advocate

- Established in 2015, the Office of the Taxpayer Advocate (OTA) helps solve your NYC tax issues after you have tried to fix them with the Department of Finance on your own.

- OTA is independent from other parts of the Department of Finance. The Taxpayer Advocate reports directly to the commissioner of the Department of Finance.

About the Office of the Taxpayer Advocate

OTA Handles

- Property Tax
- Business Tax
- Certain Excise Taxes*

OTA Does Not Handle

- Personal Income Tax**
- Sales Tax**

* Commercial Rent Tax, Hotel Occupancy Tax, Cigarette Tax, etc.

** New York State

About the Office of the Taxpayer Advocate

Office of the Parking Summons Advocate

- Created “to independently assist unrepresented and underrepresented members of the public with parking and camera violation issues and complaints that cannot be resolved through normal Department of Finance channels.”
  - An intermediary between DOF, other agencies, and the public
  - Informs public about parking laws, rules, and regulations
  - Identifies systemic issues within parking summons adjudication process and recommends solutions.
- Rotating availability for in-person appointments at DOF business centers.
- Video conferences also available.

nyc.gov/parkingadvocate

Fax: 646-500-6560

About the Office of the Taxpayer Advocate

Not-for-Profit Ombudsperson
Local Law No. 42 (2020)

- Duties of the NFP ombuds include:
  - Responding to inquiries from NFP organizations that own real properties about tax exemptions and the lien sale

- How to contact
  - nfp-ombuds@finance.nyc.gov
  - 212-748-4785

NFP Property Tax Exemption: Overview

- Your nonprofit organization may be eligible for a full or partial property tax exemption depending upon how the property is used.

- Property's title must be in the name of a nonprofit organization.
  - Applicant organization must be the owner
  - Property must be used for an exempt purpose

- The types of properties which may be eligible include properties that:
  - are used for religious services
  - are residential and owned by the religious organization to house the officiating clergy
  - are residential and used as a school dormitory or hospital staff housing
  - have classrooms for pre-school or higher levels of education
  - provide hospital services or skilled nursing care
  - have offices for charitable uses, including philanthropic or artistic
  - are used for mental or moral improvement, such as youth athletics

NFP Property Tax Exemption: How to Apply

- ❑ Initial Application here: not_for_profit_appl.pdf (nyc.gov)

- ❑ Required Documentation
  - Articles of incorporation (If you are leasing any part of the parcel to another not-for-profit, attach that organization's articles.)
  - Bylaws (If you are leasing any part of the parcel to a not-for-profit, attach that organization's bylaws.)
  - Deed, if the parcel is in Staten Island or not available in **ACRIS**
  - Certificate of Occupancy
  - If leasing, attach the lease
  - If the property is a parsonage, attach the certificate of ordination
  - If the property is unimproved (a vacant lot with no building, paving, etc.), and you intend to build a structure for your exempt purposes, you must show evidence of the contemplated use.

- Mail application to: New York City Department of Finance
  Commercial Exemptions – NFP
  59 Maiden Lane, 22nd Floor
  New York, NY 1003

NFP Property Tax Exemption: Renewal

- ❑ 2024-25 Renewal Period now open. DEADLINE: JANUARY 5, 2024
- ❑ File your renewal here: **www.nyc.gov/filenfp**
    - 2 helpful guides
        - How to Create an NYC.ID Guide
        - A User Guide to Not-for-Profit (NFP) Renewals
- ❑ Can complete all at once OR save your work and come back.
- ❑ Once you have submitted your renewal, you will receive an email acknowledgment.
    - ❑ You can make changes to owner information, such as the mailing address or contact name. (Be sure to make these changes before you submit your renewal form.)
- ❑ Forgot password or technical difficulties: **contact us.**

THANK YOU

OFFICE OF THE TAXPAYER ADVOCATE
nyc.gov/taxpayeradvocate NYC Department of Finance
T: (212) 748-4785 F: (646) 500-6907

NFP Ombudsperson Contact
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