

2017 TAX LIEN SALE SAFETY PROTECTING NEIGHBORHOOD NONPROFITS

**596
ACRES**

**URBAN
JUSTICE
CENTER**

**COMMUNITY
DEVELOPMENT
PROJECT**

Hundreds of community properties will be wrongfully headed to the tax lien sale this year, permanently damaging our neighborhoods' vitality and affordability. Nonprofit organizations are meant to be permanently exempt from taxes on their properties, but since 2012 the New York City Department of Finance has required them to fill out annual renewal forms to maintain this status. Last year alone, this led to 89 churches, community centers, gardens, and other vital community properties falling into tax lien sale — initiating a cycle of fees, foreclosures, and the transfer of precious neighborhood resources to private capital.

CITY COUNCIL DISTRICT 28

Thanks to community advocacy and leadership from the City Council, **we have the opportunity to stop the course of calamity in 2017.** The following lists show the types of endangered properties in your district, with directions for how organizations to begin removing their lots from the tax lien sale.

1

REMOVING 2017 PROPERTIES

Nonprofit-owned properties appearing on the 60-Day Tax Lien Sale list¹

Deadline: May 15, 2017. These organizations need to call the Department of Finance to save their properties. Callers should try both DOF offices, and say: "Our charity property is on the 2017 lien sale list and needs to be removed."

Organization	Exemption Type	Address	Block, lot
STAR/SEA HOUS/DEV/ FND CP	CHARITABLE ORGANIZATION	145-64 TUSKEGEE AIRMEN WAY	10082, 16
AIMS OF MODZAWA INC	CHARITABLE PHILANTHROPY	115-62 SUTPHIN BOULEVARD	11994, 21
BABA MAKHAN SHAH LOBANA SIKH CENTER, INC	HOUSE OF WORSHIP	113-10 101 AVENUE	9431, 5
BETHEL MISSION STATION CHURCH	HOUSE OF WORSHIP	106-15 154 STREET	10122, 45
MT ZION BAPTIST CHURCH	HOUSE OF WORSHIP	106-58 UNION HALL STREET	10128, 39
MT. ZION BAPTIST CHURCH OF JAMAICA, QUEENS COUNTY	HOUSE OF WORSHIP	160-11 107 AVENUE	10128, 46
FIRST CHURCH OF GOD IN CHRIST OF JAMAICA, INC.	HOUSE OF WORSHIP	135-14 ROCKAWAY BOULEVARD	10135, 53
UNITED PENTECOSTAL CHURCH GOD	HOUSE OF WORSHIP	135-14 ROCKAWAY BOULEVARD	11759, 48
SOLID ROCK BAPTIST CHURCH	HOUSE OF WORSHIP	114-52 SUTPHIN BLVD	11980, 28

MT ZION TABERNACLE CHRISTIAN MISSION/ PANAMA INC	HOUSE OF WORSHIP	156-09 113 AVENUE	12171, 52
BRIGHT HARP FAMILY ESTATE HOUSING DEVELOPMENT FUND ²	Charitable Organization	109-37 SUTPHIN BLVD	12141, 3
FAITH TABERNACLE BAPT ²	Religious School	106-51, 160 STREET	10128, 57
RUGGED CROSS CHURCH OF PRAYER FOR ALL PEOPLE, INC. ²	House of Worship	116-03, SUTPHIN BOULEVARD	12201, 9
ST BENEDICT JOSEPH LABRE ²	House of Worship	94-22, 118 STREET	9435, 16

Continued on reverse

Contacting the NYC Department of Finance

Tax Lien Ombudsperson: (212) 440-5408
Office of the Taxpayer Advocate: (212) 312-1800
DOFTaxpayeradvocate@finance.nyc.gov

Learn more about the tax lien sale at
596acres.org/protecting-our-places

Paula Z. Segal, Esq.
Community Development Project at the
Urban Justice Center
646.459.3067
Psegal@urbanjustice.org

2

RENEWING EXEMPTIONS

Nonprofit-owned properties that have not yet renewed their exemptions for 2017^{3†}

Deadline: May 1, 2017. These properties will be headed to the 2018 lien sale if their exemptions are not renewed. Renewals must be done online: visit <http://on.nyc.gov/2ntyip3> or consult 596acres.org/protecting-our-places/

Organization	Address	Block, lot
SAMARITAN FOUNDATION INC	130-15 89 ROAD	9338, 147
SAMARITAN FOUNDATION INC	130-20 89 ROAD	9357, 14
NEW YORK HINDU MILAN MANDIR	107-25 LEFFERTS BOULEVARD	9599, 69
SAFE SPACE NYC INC.	150-42 SHORE AVENUE	10131, 26
HEALING TEMPLE CHURCH OF GOD IN CHR	132-20 ROCKAWAY BOULEVARD	11756, 4
BLANCHE MEM CHURCH INC	109-74 SUTPHIN BOULEVARD	11950, 396
BETHANY BAPTIST CHURCH	112-17 148 STREET	11966, 39
FULL GOSPEL MISSION CH	122-18 SUTPHIN BOULEVARD	12045, 15
Evangelical World Wide	113-02 GUY R BREWER BLVD	12180, 16
Evangelical World Wide		12180, 18
RUGGED CROSS CH./PRAYER.	116-03 SUTPHIN BOULEVARD	12201, 9
HOLY ORDER OF CHERUBIM SERAPHIM MIS	119-09 SUTPHIN BOULEVARD	12210, 79

3

DEFECTING WRONGFUL LIEN SALES

Nonprofit-owned properties that have had liens sold in previous years^{4†}

Immediate action required. These groups need to seek assistance in having their lien sales defected ASAP in order to avoid foreclosure. Groups should reach out to the DOF Office of the Taxpayer Advocate **immediately**.

Organization	Year Lien Was Sold	Address	Block, lot
SHRI TRIMURTI BHAVAN INC.	2012, 2013, 2014, 2015, 2016	94-17 102 STREET	9381, 79
The Friendly Church of the Apostolic Faith, Inc.		121-03 SUTPHIN BOULEVARD	12216, 9
NEW GREATER BETHEL INTER-DENOMINATION CHURCH INC	2009, 2010	145-17 FERNDAL AVENUE 11435	11940, 204
EMMANUEL FULL GOSPEL ASSEMBLIES, INC.	2012, 2016	133-17 101 AVENUE	9481, 19
UNITED PENTECOSTAL CHURCH GOD	2010, 2012	135-14 ROCKAWAY BOULEVARD	11759, 48
RUGGED CROSS CHURCH OF PRAYER FOR ALL PEOPLE	2005, 2010, 2012	116-03 SUTPHIN BLVD	12201, 9

Notes

1 The Department of Finance does not provide direct information about which lien sale properties are currently charity-owned or previously had property tax exemptions. 596 Acres and Urban Justice Center derived the figures from the complete Lien Sale lists, narrowing to those Tax Class 4 properties with building classifications that reflect potential community-serving uses, then looking up each property in the City Registrar portal, ACRIS, to determine its ownership at the time of the lien sale. This process allows identification of all charity properties, not just those that had been granted prior property tax exemptions. Lien sale lists can be found at <http://www1.nyc.gov/site/finance/taxes/property-lien-sales.page>.

2 Water debt only: http://www.nyc.gov/html/dep/html/customer_services/lienfaq.shtml.

3 Data from the 2017 Lien Sale 60 Day Notice List Parcels with Property Tax Exemptions pursuant to 420-A, 420-B, 446 or 462 of Real Property the Tax Law (2012-2016), http://www1.nyc.gov/assets/finance/downloads/pdf/lien_sale/2017/60_day/60-day-non-profits.pdf

4 Weekly Not-For-Profit Non-Responders List, March 2, 2017, http://www1.nyc.gov/assets/finance/downloads/pdf/not_for_profit/not_for_profit_non_responders.pdf

† This list only identifies properties that have been granted prior property tax exemption by Department of Finance; it does not capture those that never applied or were denied exemption and are in the process of appealing. DOF data have been refined, with properties that were sold to entities ineligible for tax exemption removed from totals. Sale determinations made by individually looking up each property in the City Registrar portal, ACRIS.

Learn more about the tax lien sale at 596acres.org/protecting-our-places

Paula Z. Segal, Esq.
Community Development Project at the
Urban Justice Center
646.459.3067
Psegal@urbanjustice.org

Graphic design by Josh Bisker