



# Cooperative/Condominium Abatement Security Waiver Application

Initial  | Renewal

**Who can apply:** LLCs or limited partnerships can use this form to apply for the co-op/condo tax abatement if one of the members or partners is a law enforcement officer and there is an imminent or ongoing security threat. (Please note that LLCs are not eligible to receive other personal property tax exemptions administered by the Department of Finance.)

**Deadline:** Your application must be submitted on or before December 1 for the waiver to take effect in the following tax year.

## IDENTIFICATION

### APPLICANT

NAME:

MAILING ADDRESS (NUMBER AND STREET):

CITY:

STATE:

ZIP CODE:

### PROPERTY / APARTMENT

BOROUGH:

BLOCK:

LOT:

STREET ADDRESS (NUMBER AND STREET):

APT NUMBER:

## ELIGIBILITY CRITERIA

1) Is the applicant the owner of the apartment, or the tenant-stockholder who owns the shares of stock in the cooperative apartment corporation that correspond to the apartment?	<input type="checkbox"/> Yes <input type="checkbox"/> No
2) Is the applicant a limited liability company or limited partnership? (Please attach supporting documentation.)	<input type="checkbox"/> Yes <input type="checkbox"/> No
3) Is one of the partners or members of the applicant a law enforcement officer? (See definitions in instructions on page two.)	<input type="checkbox"/> Yes <input type="checkbox"/> No
4) Is the apartment used for commercial purposes?	<input type="checkbox"/> Yes <input type="checkbox"/> No
5) Is the apartment used as a primary residence by a partner or member of the applicant?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6) Does the partner or member who uses the apartment as a primary residence pay all fees, taxes, and other costs associated with the property?	<input type="checkbox"/> Yes <input type="checkbox"/> No

## NATURE OF SECURITY THREAT

Is there an imminent or ongoing security threat whereby the disclosure of an individual's residence would reasonably put that individual in danger?

Yes  No

Please describe the nature of the threat. If necessary, attach supporting documentation:

## CERTIFICATION

I certify that all of the information contained in this application is true and correct to the best of my knowledge and belief. I understand that the willful making of any false statement of material fact herein will subject me to the provisions of the law relevant to the making and filing of false instruments and will render this application null and void.

PRINT NAME OF APPLICANT REPRESENTATIVE:

SIGNATURE OF REPRESENTATIVE:

TITLE OF REPRESENTATIVE:

DATE:

TELEPHONE NUMBER:

EMAIL ADDRESS:

## INSTRUCTIONS

### Who Is Eligible

**Law enforcement officer** means anyone who is, or was, employed as a federal, state, or local judge, prosecutor, state or local police officer or peace officer, or federal law enforcement officer as defined by the United States Code.

### Timing

An application must be filed on or before **December 1** of the **current tax year** in order to be eligible for the abatement in the **following tax year**.

In order for the applicant to be eligible to receive the abatement in a given tax year, a waiver must be granted and in effect as of the taxable status date (January 5) applicable to the tax year.

An approved waiver is in effect for a term of **one year**. The applicant must submit an annual waiver **renewal application** to the Department of Finance for approval.

### Filing Information

The waiver application must be submitted by the limited liability company or limited partnership which owns the apartment/unit for which the waiver is being considered. Mail your application to: NYC Department of Finance, Co-op/Condo Abatement Unit, 59 Maiden Lane, 22nd Floor, New York, NY 10038.

The approved waiver must then be submitted by the applicant to the condominium or cooperative board so that it can be submitted with the abatement application.

### Additional Information

The applicant will be eligible for a renewal of the waiver if the applicant demonstrates either that the security threat that existed at the time of the initial application is still in existence or that there is a different security threat which necessitates ownership by a limited liability company or limited partnership.

DOF may request additional information if it deems such information relevant to an application or renewal application. Such additional information will be provided within **60 days** of the request.

DOF may deny an application for a waiver. DOF will inform the applicant of the reasons for the denial in a written notice and advise the applicant that it has the right to appeal the denial.

The appeal must be submitted to DOF or its designee within **15 business days of the mailing of the notice**.

Mail your written appeal to: NYC Department of Finance, Legal Affairs Division, 375 Pearl Street, 30th Floor, New York, NY 10038.