

ABOUT THE NEW YORK CITY TAX LIEN SALE

To avoid being included in the lien sale, please pay what you owe or enter into a payment agreement.

Pay Online: www.nyc.gov/citypay (free by e-check; 2% fee for credit or debit card)

Pay by Mail: NYC Department of Finance, P.O. Box 680, Newark, NJ 07101-0680

Pay by Phone: (212) 291-2930

Pay in Person: Online and mail payments are recommended over in-person visits to a Department of Finance business center due to the need to maintain social distancing. If necessary, payment may be made in person weekdays from 8:30 a.m. to 4:30 p.m. at any DOF business center (locations at www.nyc.gov/visitdof).

Payment Plans

To learn more about payment agreements, and to apply, visit www.nyc.gov/dofpaymentplan. You can complete a fillable PDF payment plan application and submit it, along with all required supporting documents, to PTAID@finance.nyc.gov. We encourage you to apply by email, as we will be able to process your application more quickly. However, you can also mail your payment plan application and supporting documents to: NYC Dept of Finance, Attn: Payment Plans, 59 Maiden Lane, 19th Fl, New York, NY 10038.

Property Tax Exemptions

Property owners who are seniors, people with disabilities, or veterans (or a surviving spouse or Gold Star parent) may avoid having their debt sold in the lien sale if they apply for and are granted a property tax exemption. Please complete and submit the exemption eligibility checklist that you received with your lien sale warning notice. If you are eligible for an exemption, we will remove your property from this year's lien sale. For more information about the exemption eligibility requirements, and to complete an application, visit www.nyc.gov/ownerexemption.

If you qualified for the New York State Circuit Breaker Tax Credit for tax year 2019, you may have your debt excluded from the lien sale by completing the exemption eligibility checklist and providing proof that you received the circuit breaker credit.

If the owner is on active military duty (or a spouse, registered domestic partner, or dependent of a member who is on active duty), you may also qualify to be excluded from the sale. Complete the [Military Personnel Application](#) and mail it to: NYC Department of Finance, Collections Division, 59 Maiden Lane, 28th Floor, New York, NY 10038.

If you are using the property for not-for-profit purposes, you may qualify for the not-for-profit property tax exemption, which would exclude your debt from the sale. Visit www.nyc.gov/nfp to check your eligibility and apply.

Department of Environmental Protection (DEP) Information

Water & Sewer Charges

- Pay online at www.nyc.gov/liensale
- Pay by phone at (718) 595-7000 (weekdays from 9:00 a.m. to 6:00 p.m.)
- Request a payment agreement by emailing CollectionsUnit@dep.nyc.gov
- To dispute water and sewer charges, visit www.nyc.gov/liensale, email ombuds@dep.nyc.gov, or call (718) 595-OMBU.
- All DEP borough offices are currently closed to the public until further notice. However, beginning Monday, August 3, 2020, there will be limited in-person appointments available at the Queens Borough Office. Please call DEP's Collections Unit at (718) 595-7890 for availability.

Housing Preservation and Development (HPD) Information

Emergency Repair & Alternative Enforcement Charges

- Pay online at www.nyc.gov/citypay
- Phone: (212) 863-6020 (weekdays from 9:00 a.m. to 4 p.m.)
- Email hpderp@hpd.nyc.gov with any questions
- Housing Preservation and Development payment agreements are administered by the Department of Finance

How to Get Help

If you have questions about the lien sale or need assistance, please contact the tax lien ombudsman by calling (212) 291-4414 or emailing taxlien@finance.nyc.gov.