



Tax Lien Sale Hardship Declaration Commercial Properties

2021

Who Can Submit a Hardship Declaration:

If you are unable to pay what you owe to remove your property from the City's annual tax lien sale due to economic hardship related to the COVID-19 pandemic, you may be eligible for an exclusion from the lien sale. Your property may be eligible for exclusion if you are a business which: owns ten or fewer commercial units; is a resident in New York State; is independently owned and operated; is not dominant in its field; and has no more than 100 employees.

How to Submit a Hardship Declaration:

Online: www.nyc.gov/liensale

Mail: NYC Department of Finance, 59 Maiden Lane – Tax Lien Unit, 28th Floor

In Person: If you are unable to submit a declaration online or by mail, you can submit a declaration in person at any Department of Finance business center (locations available at www.nyc.gov/visitdof or by calling 311).

Deadline: December 16, 2021

Section 1: Eligibility

To be eligible for the hardship exclusion, you must be the owner, chief executive officer, president, or similar officer of a business that meets the following criteria:

- The business must be resident in New York State, independently owned and operated, not dominant in its field, and employing 100 or fewer people.
- The business must own commercial property at the address for which you are submitting this declaration.
- The business must own 10 or fewer commercial units, whether directly or indirectly.

Section 2: Declarant Information

NAME

BUSINESS NAME

EMAIL ADDRESS

PHONE NUMBER

Section 3: Property Information

STREET ADDRESS

CITY

STATE

ZIP

OR

BOROUGH

BLOCK

LOT

Section 4: Hardship Declaration

By signing and submitting this declaration, you are affirming the following:

- My business is experiencing financial hardship, and is unable to pay its full tax bill because of one or more of the following.
 1. Significant loss of revenue during the COVID-19 pandemic.
 2. Significant increase in necessary expenses related to providing personal protective equipment to employees or purchasing and installing other protective equipment to prevent the transmission of COVID-19 within the business.
 3. Moving expenses and difficulty in securing an alternative commercial property make it a hardship for the business to relocate to another property during the COVID-19 pandemic.
 4. One or more of the business's tenants has defaulted on a significant amount of their rent payments since March 1, 2020.
- To the extent that the business has lost revenue or had increased expenses, any public assistance that the business has received since the start of the COVID-19 pandemic does not fully make up for the loss of revenue or increased expenses.
- I understand that lawful fees, penalties, or interest for not having paid the business's taxes in full may still be charged or collected and may result in a foreclosure action against the business on or after January 15, 2022, if the business does not fully repay any missed or partial payments and fees.
- I hereby certify that all information contained in this declaration is true and correct to the best of my knowledge. I understand that this information is subject to audit and that if the Department of Finance determines that I have made false statements, I may lose my hardship exclusion and my property may be subject to the lien sale. I understand that the willful making of any false statement of material fact contained herein will subject me to the provisions of New York Penal Law § 175.30 related to the making and filing of false instruments and will make this declaration null and void.

PRINTED NAME	POSITION OR ROLE WITH BUSINESS	
SIGNATURE		DATE

If you have questions or need assistance, please contact the Department of Finance's tax lien ombudsperson at (212) 291-4414 or taxlien@finance.nyc.gov.